REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

CANLUBANG WATERWORKS CORPORATION, Petitioner,	**CTA CASE NO.10682**
	Members: **RINGPIS-LIBAN,** *Chairperson,* **MODESTO-SAN PEDRO,** *and* **FERRER-FLORES,** *JJ.*
-versus-	
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: APR 12 2024 2:12 pm

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RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is respondent's *Motion for Reconsideration (Re: Decision dated 10 January 2024)*, filed on February 2, 2024, with petitioner's *Comment/Opposition [to Respondent Commissioner of Internal Revenue's Motion for Reconsideration dated 31 January 2024*, filed on February 26, 2024.

The Motion is bereft of merit.

Respondent mainly rehashes arguments he previously raised which have already been addressed in the assailed Decision, dated January 10, 2024 ("Assailed Decision"). We need not discuss these again.[1] Respondent's only new arguments are that (a) the assessment against petitioner attained finality as the latter failed to protest the Final Assessment Notice ("FAN")/Formal Letter of Demand ("FLD"); and (b) in *Commissioner of Internal Revenue v. Pilipinas Shell Petroleum Corporation*[2] ("*Shell*"), the Supreme Court stated that respondent's issuance of an assessment that is appealable to the Court of Tax Appeals ("CTA") tolls the prescriptive period for the collection of taxes.

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[1] *See Ortigas and Company Limited Partnership v. Judge Velasco*, G.R. Nos. 109645 and 112564, Resolution, March 4, 1996; *see also Shangri-La International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938 Resolution, January 22, 2007; *see also Roque v. Commission on Elections*, G.R. No. 188456, Resolution, February 10, 2020.

[2] G.R. Nos. 197945 & 204119-20, July 9, 2018.

Neither argument deserves consideration.

First, what is at issue here is the prescription of respondent's right to collect taxes. Assuming *arguendo* that his argument regarding the finality of assessment is correct, the same would thus have no bearing on Our ruling.

Second, nothing in *Shell* supports respondent's claim that the issuance of an assessment tolls the prescriptive period. In the passage respondent quotes from *Shell*, the Supreme Court enumerates the requirements for respondent's *answer* to a *Petition for Review filed before the CTA* to be treated as a collection suit for the purpose of suspending the prescriptive period for tax collection. It identifies the situation "the [Commissioner of Internal Revenue] issued an assessment and the taxpayer appealed the same to the CTA" as one of three such requirements, all of which must obtain. Nowhere does it equate the administrative issuance of an assessment which is appealable to the CTA with the filing of a judicial collection suit. In brief, *Shell* offers no basis whatsoever for respondent's contention, which must thus be rejected.

We accordingly see no reason to reverse Our findings in the Assailed Decision.

FOR THESE REASONS, respondent's *Motion for Reconsideration (Re: Decision dated 10 January 2024)* is hereby **DENIED** for lack of merit. The Decision, dated January 10, 2024, is hereby **AFFIRMED**.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice