REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

JOWELLES AUTO PARTS, INC., Petitioner,	CTA CASE NO. 9333
	Members:
- versus -	BAUTISTA, *Chairperson* FABON-VICTORINO, *and* RINGPIS-LIBAN, *JJ.*
BUREAU OF INTERNAL REVENUE REPRESENTED BY THE REGIONAL DIRECTOR, REVENUE DISTRICT 15, Respondent.	Promulgated: JAN 11 2017 2:31 p.m.

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RESOLUTION

On October 14, 2016, petitioner Jowelles Auto Parts, Inc. filed a *Motion for Reconsideration*[1] assailing the Court's Resolution dated September 26, 2016, to which respondent filed *Comment* on November 11, 2016. The dispositive portion of the challenged Resolution reads as follows:

> **WHEREFORE**, the instant *Petition for Review* filed on April 15, 2016, is hereby **DISMISSED**, on jurisdictional ground.
>
> **SO ORDERED.**

Petitioner avers that the Court correctly narrated the pertinent dates leading to the filing of the Petition for Review on April 15, 2016. However, it claims that the Warrant of Distraint and/or Levy (WDL) No. 15-17-003 was prematurely issued, hence, violative of its right to due process.

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[1] Docket, pp. 209-212.

Petitioner claims that the WDL was issued before the lapse of the 30-day period to move for a reconsideration with respondent Commissioner of Internal Revenue (CIR). On this ground, the WDL should be declared null and void, or of no legal effect. Petitioner admits that it did not file its Petition for Review within the 30-day prescriptive period on the belief that the action to declare the WDL as void is imprescriptible.

In his *Comment*, respondent submits that the issues raised by petitioner in its Motion for Reconsideration had already been meticulously discussed, passed upon, and considered by the Court in the assailed Resolution and to discuss them anew is superfluous.

After review and reflection of the arguments raised by the parties in their respective pleadings, the Court is convinced that there is no cogent reason to warrant a reconsideration of the assailed Resolution of September 26, 2016. The *motion* has not raised any new or substantial ground to justify a departure from the previous conclusion and finding of the Court.

Significantly, petitioner itself admits that it did not file its Petition for Review within the 30-day prescriptive period on the belief that the action to declare the subject WDL is imprescriptible. To be sure, petitioner's belief is of no moment by virtue of the express provision of the law on the matter.

WHEREFORE, the *Motion for Reconsideration* filed on October 14, 2016, is hereby **DENIED**, for lack of merit.

SO ORDERED.

LOVELL R. BAUTISTA
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice