REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

FIRST DIVISION

T SHUTTLE SERVICES, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE, REVENUE DISTRICT OFFICER (RDO), COLLECTION SUPERVISOR AND COLLECTION OFFICERS OF REVENUE DISTRICT OFFICE 57 (RDO-57) BIÑAN AND SAN PEDRO, LAGUNA,
Respondents.

CTA CASE NO. 8650

Members:

DEL ROSARIO, *Chairperson,*
UY, *and*
MINDARO-GRULLA, *JJ.*

Promulgated:

NOV 16 2016 ; 2:43 p.m.

x- -x

RESOLUTION

***DEL ROSARIO, P.J.*:**

This resolves the following:

1. Respondents' **"Motion for Clarification (re: Resolution dated 26 September 2016)"** filed on October 3, 2016; and

2. Respondents' **"Motion for Reconsideration (re: Decision dated 30 August 2016)"** filed on September 15, 2016, with petitioner's **"Opposition to Motion for Reconsideration"** filed on October 10, 2016.

With regard to respondents' "**Motion for Clarification (re: Resolution dated 26 September 2016)**", respondents sought clarification on whether the Court's directive to file comment in its Resolution dated September 26, 2016 pertained to petitioner in relation to respondents' Motion for Reconsideration dated 15 September 2016. In the alternative, if petitioner filed a Motion for Reconsideration of the Decision dated August 30, 2016, respondents prayed that they be given a fresh period of ten (10) days to comment from receipt of petitioner's Motion for Reconsideration.

To clarify the matter at hand, the Court received a Motion for Reconsideration from **respondents** on September 15, 2016. Petitioner, on the other hand, did not file a Motion for Reconsideration with this Court.

The Court's Resolution promulgated 26 September 2016 inadvertently directed respondents to file comment to the Motion for Reconsideration. The confusion resulted from respondents' negligence in the submission of its motions. Both respondents' "Motion for Reconsideration" and their "Motion for Clarification (re: Resolution dated 26 September 2016)" stated on the first paragraph:

> **"Petitioner, through undersigned counsel, most respectfully moves..."**

The Court sternly warns respondents that the carelessness in the preparation of their pleadings cause unnecessary confusion and delay in the proceedings of the case. Respondents' counsels are reminded that it is a lawyer's duty to prepare and file the best pleading within his capability,[1] which undoubtedly includes indicating the proper party in its motions filed before this Court.

In view of the filing of petitioner's "Opposition to Motion for Reconsideration" on October 10, 2016, respondents' Motion for Clarification has been rendered moot and academic.

Anent respondents' **"Motion for Reconsideration (re: Decision dated 30 August 2016)"**, after a careful review of the parties' respective arguments and the records of the case, the Court finds the same bereft of merit.

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[1] *Ma. Libertad SJ Cantiller vs. Atty. Humberto V. Potenciano*, A.M. Case No. 3195, December 18, 1989.

Respondents' Motion for Reconsideration prays that the Court's Decision promulgated on August 30, 2016 be reconsidered and that a new order be issued denying petitioner's Petition for Review. The dispositive portion of the assailed Decision reads:

> "**WHEREFORE**, premises considered, the instant Petition for Review is hereby **GRANTED**. Accordingly, Final Assessment Notice dated July 20, 2010, and its attached Assessment Notice No. F-057-LNTF-07-IT-002 dated July 20, 2010 assessing petitioner for deficiency income tax of ₱5,305,486.50 and Assessment Notice No. F-057-LNTF-07-VT-002 dated July 20, 2010 assessing petitioner for deficiency VAT of ₱3,720,488.73, or a total of ₱9,025,975.23, for calendar year 2007 and the Warrant of Distraint and/or Levy No. 057-03-13-074-12 are hereby **CANCELLED** and **SET ASIDE**."

In their Motion, respondents claim the following:

1. The Letter of Authority and Notice for Informal Conference were received by petitioner's authorized representative, Mr. Benitez; and,

2. The Preliminary Assessment Notice ("PAN") and Final Assessment Notice ("FAN") were duly sent and received by petitioner, as evidenced by Registry Return Receipts Nos. 5187 and 2581, respectively.

On the other hand, petitioner avers the following:

1. The Letter of Authority and Notice for Informal Conference were received by an unauthorized representative, Mr. Benitez; and

2. The PAN and FAN were not duly sent and received by petitioner, the signatures in the corresponding Registry Return Receipts being unidentified and unauthenticated.

Records show that the arguments posited by respondents are a mere reiteration or amplification of those raised in their Answer to petitioner's Petition for Review and their Memorandum, which have been exhaustively and thoroughly discussed in the assailed Decision, ***particularly on pages 13 to 23 thereof***.

All told, the Court *En Banc* finds no compelling reason or substantial justification to modify its findings much more reverse the assailed Decision.

WHEREFORE, premises considered, respondents' Motion for Clarification is **NOTED WITHOUT ACTION** for having become **MOOT** and **ACADEMIC**. Respondents' Motion for Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

WE CONCUR:

ERLINDA P. UY
Associate Justice

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice