

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Special Second Division

RICHARD MALABANAN
MANGUBAT,

CTA CASE NO. 11063

Petitioner, Members:

-versus-

RINGPIS-LIBAN, PJ, Chairperson,
MODESTO-SAN PEDRO, and
FERRER-FLORES, JJ.

BUREAU OF INTERNAL
REVENUE – REVENUE
REGION NO. 8B (SOUTH NCR)

represented herein by its Regional Promulgated:
Director, ATTY. JETHRO M.
SABRIAGA,

Respondent.

4:20 PM

x -----

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is petitioner's *Motion for Reconsideration*, filed via licensed courier on March 2, 2026, without any comment from respondent,¹ assailing this Court's February 3, 2026 Decision.

The motion lacks merit.

To recall, We dismissed this case for lack of jurisdiction as petitioner failed to timely file his protest against respondent Formal Letter of Demand and Final Assessment Notice ("FLD/FAN"). Petitioner's present motion, however, does not address this. He does not offer a reason for the late filing or even relate the arguments he raises in the motion to that central issue.

Further, said arguments are rehashed from his previous pleadings and have already been considered by this Court in the assailed Decision. There is consequently no need to address them in detail here.²

¹ See Records Verification, dated May 11, 2026, *Rollo* Vol. 2, unpaginated.

² See *Roque v. Commission on Election*, G.R. No. 188456 (Resolution), February 10, 2010; see also *Shangri-La International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938 (Resolution), January 22, 2007; see also *Ortigas and Company Limited Partnership v. Velasco*, G.R. Nos. 109645 & 112564 (Resolution), March 4, 1996.

As the points raised are merely repeated from his Petition and Memorandum, and as petitioner fails to directly address the primary reason for the dismissal of his case, petitioner fails to convince Us to reverse Our previous ruling.

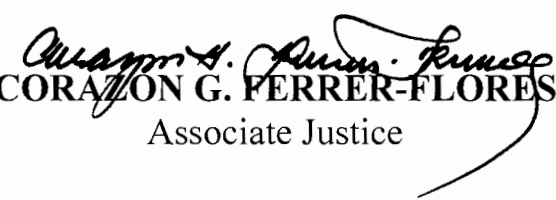
FOR THESE REASONS, petitioner's *Motion for Reconsideration*, filed via licensed courier on March 2, 2026, is hereby **DENIED** for lack of merit.

SO ORDERED.


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:


MA. BELEN M. RINGPIS-LIBAN
Presiding Justice


CORAZON G. FERRER-FLORES
Associate Justice