REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CASE NO. 10824

OILINERS INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

NOTICE OF RESOLUTION

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

ATTY. ALBERT C. ARPON
ATTY. CARL FITRI A. HUSSIN
ATTY. JOCELYN P. LUMBRES
Bureau of Internal Revenue - Revenue Region 8A
36/F, Legal Division, Export Bank Plaza Bldg.
313 Sen. Gil Puyat Avenue cor. Chino Roces Avenue, Makati City

BRITANICO SARMIENTO & RINGLER LAW OFFICES
7th Floor, First E-Bank Condo Corp. Building
(Formerly Banco De Oro Plaza)
8737 Paseo de Roxas, Makati City

GREETINGS:

You are hereby notified by these presents that on **April 28, 2025,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **April 29, 2025.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court II

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

OILINERS INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. **10824**

Members:

DEL ROSARIO, *P.J., Chairperson,*
BACORRO-VILLENA, *and*
CUI-DAVID, *JJ.*

Promulgated:
APR 2 8 2025 1:39PM

x - x

RESOLUTION

BACORRO-VILLENA, J.:

For the Court's resolution is respondent Commissioner of Internal Revenue (**respondent**'s/**CIR**'s) "Motion for Reconsideration" (**MR**) filed *via* registered mail on 09 December 2024[1], with petitioner Oiliners Inc.'s (**petitioner**'s) "Comment and Opposition (To Motion for Reconsideration dated 09 December 2024" (**Comment**) thereto, filed on 26 December 2024.[2]

The MR seeks the reversal of the Court's Decision dated 19 November 2024[3] (**assailed Decision**) granting petitioner's Petition for Review[4] filed on 31 March 2022. The dispositive portion of the assailed Decision reads, thus:

[1] Division Docket, Volume II, pp. 1042-1049.
[2] Id., pp. 1052-1056.
[3] Id., pp. 1012-1040.
[4] Id., Volume I, pp. 6-22.

> ...
>
> **WHEREFORE**, the foregoing premises considered, the instant Petition for Review filed by petitioner Oiliners Inc. on 31 March 2022 is hereby **GRANTED**. Accordingly, the Preliminary Assessment Notice dated 28 December 2015, Formal Assessment Notice dated 14 January 2016, and Final Decision on Disputed Assessment dated 22 February 2022 – all issued against petitioner Oiliners Inc. for assessed deficiency internal revenue taxes in the calendar year ended 31 December 2012, are declared **VOID**.
>
> Consequently, respondent Commissioner of Internal Revenue or any person duly acting on his or her behalf is **ENJOINED** from pursuing any actions against petitioner Oiliners Inc. relative to herein case.
>
> **SO ORDERED.**
>
> ...

In the MR, respondent principally argues that petitioner's due process rights were not violated since, contrary to the Court's findings, he or she complied with the mandatory fifteen (15)-day period under Revenue Regulations (**RR**) No. 12-99[5] to be afforded to a taxpayer as an opportunity to reply to the Preliminary Assessment Notice (**PAN**).

In support of such stance, respondent maintains that the PAN was served on petitioner on 29 December 2015, the date indicated on the LBC Official Receipt (**OR**). Moreover, respondent insists that, in connection with petitioner's allegations, it was Britanico Sarmiento & Ringler Law Offices that received a copy of the PAN on 07 January 2016, and not petitioner. Respondent also points out that the delivery address indicated in the LBC OR is the same one petitioner alleged in its Petition for Review. Notably, this was also the aforementioned law firm's address.

Respondent likewise takes issue with the law firm's authority to receive the PAN, stating that there was no board resolution or secretary's certificate from petitioner authorizing the same, nor was there any indication in the latter's General Information Sheet (**GIS**).

---

[5] Implementing the Provisions of the National Internal Revenue Code of 1997 Governing the Rules on Assessment of National Internal Revenue Taxes, Civil Penalties and Interest and the Extra-Judicial Settlement of a Taxpayer's Criminal Violation of the Code Through Payment of a Suggested Compromise Penalty.

To cap off the argument, respondent highlighted that LBC domestic mail is priced for same-day delivery or next-day delivery. For respondent, there is a disputable presumption that *the ordinary course of business has been followed and that things happened according to the ordinary course of nature and the ordinary habits of life*, and that, in this regard, petitioner fell short of disproving such presumption by clear and preponderant evidence. As such, respondent concludes that the said presumption must stand.

On the other hand, petitioner counters that, as laid out in the assailed Decision, the LBC OR in this case did not sufficiently prove the circumstances of the PAN's receipt. Petitioner also emphasized that the issue as to the PAN's recipient and the disputed dates of receipt were already addressed as early as the proceedings for its earlier "Motion for Suspension of Collection of Tax and Motion to Dispense with the Bond".

We resolve.

At the onset, it is noted that respondent has only raised issues that have already been passed upon and discussed exhaustively in the assailed Decision.

As stated in the assailed Decision, the LBC OR presented by respondent does not, on its face, indicate any information that can constitute proof of delivery nor receipt. It is, at best, proof of mailing, but not proof of delivery. In fact, the courier specifically designated a distinct document, a Proof of Delivery (**POD**) for this purpose, available upon the sender's request.

More importantly, presumptions are subject to controversion and direct denial, in which case the burden is shifted to the party favored by the presumption to establish that the subject mailed letter was actually received by the addressee on the said date.[6] Respondent's LBC OR likewise fell short of the requirement under RR No. 12-99[7], as amended of a written report under oath by the server.[8]

---

6 See *Commissioner of Internal Revenue v. T Shuttle Services, Inc.*, G.R. No. 240729 (Resolution), 24 August 2020.

7 Supra at note 5.

8 See *Mannasoft Technology Corporation v. Commissioner of Internal Revenue*, G.R. No. 244202, 10 July 2023.

As it stands, respondent attacks petitioner's alleged date of receipt of the PAN backed merely by bare allegations. Respondent is equally bound to proffer his or her own interposed alternative date of receipt and sufficiently support the same with evidence. The party who asserts, not he who denies, must prove.[9]

In the absence of any new, meritorious arguments supporting respondent's claim, We thus find no cogent reason to deviate from Our earlier discussions. Clearly, all of respondent's contentions in the present MR were already given due consideration in the assailed Decision. Relevantly, in *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*[10], the Supreme Court explained, to wit:

> ...
>
> The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; and it would be a needless act, too, with respect to issues raised for the first time, these being, as above stated, deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); i.e., the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.
>
> ...

Furthermore, the Supreme Court in *Shangri-La International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*[11] ruled:

---

[9] *Far East Bank & Trust Company v. Robert Mar Chante, a.k.a. Robert Mar G. Chan*, G.R. No. 170598, 09 October 2013.

[10] G.R. No. 109645 (Resolution), 04 March 1996.

[11] G.R. No. 159938, 22 January 2007; Citation omitted and emphasis supplied.

> ...
>
> The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.
>
> Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. **As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought.**
>
> ...

Indubitably, it is the movant's duty to convincingly show grounds for a reconsideration of an assailed judgment or order, or at the least give its previous arguments a fresh perspective in such a way that would warrant a re-examination of the case. Unfortunately, in the instant case, respondent had failed to do so.

WHEREFORE, the foregoing premises considered, respondent's "Motion for Reconsideration" filed on 09 December 2024 is hereby **DENIED** for lack of merit.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

LANEE S. CUI-DAVID
Associate Justice