REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA *EB* NO. 2065** *(CTA Case No. 9001)*
	Present: **DEL ROSARIO, P.J., CASTAÑEDA, JR., UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA,** *and* **MODESTO-SAN PEDRO,** *JJ.*
-versus-	
RCBC SAVINGS BANK, INC., *Respondent.*	Promulgated: MAR 11 2021 3:27pm

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RESOLUTION

MODESTO-SAN PEDRO, J.:

Before this Court *En Banc* is petitioner's Motion for Reconsideration (Re: Decision promulgated 13 October 2020) ("Motion for Reconsideration"), filed on 5 November 2020,[1] with respondent's Comment/Opposition (Re: Petitioner CIR's "Motion for Reconsideration" dated 05 November 2020) ("Comment"), filed by registered mail on 28 December 2020.[2]

In the Motion for Reconsideration,[3] petitioner alleges that:

1. Respondent did not raise at the earliest opportunity the invalidity of the Waiver. Hence, it is estopped from raising the same during trial. The Honorable Court's power of judicial review over decisions of petitioner on disputed assessment is by nature exclusive and appellate.

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[1] Records, pp. 123-138.
[2] *Id.*, pp. 142-154.
[3] *Id.*, pp. 124-134.

2. The Honorable Court erred in cancelling the deficiency tax assessment issued against respondent on the ground of prescription.

In its Comment,[4] respondents counter-argued the following:

1. The Honorable Court has the authority or the jurisdiction to consider the issue of "prescription" in the instant case even when said issue was allegedly raised for the first time on appeal.

2. While, generally, matters may not be raised for the first time on appeal, there are exceptions thereto, such as the lack of jurisdiction over the subject matter which may be raised at any time or even for the first time on appeal. If prescription has already set in, petitioner no longer has authority or jurisdiction to assess the taxpayer for deficiency taxes.

3. It is uncontroverted that the first Waiver was only accepted by petitioner on 21 April 2010 or five (5) days after the expiration of the three (3)-year period to assess respondent for taxable year 2006. As petitioner failed to accept the first Waiver on time, the period to assess respondent was not extended. Consequently, the deficiency tax assessment against respondent is void for being issued outside of the prescriptive period.

We deny the Motion for Reconsideration. The arguments raised therein are a facsimile of those raised in the Petition for Review filed before this Court *En Banc*. Consequently, the matters raised in the Motion for Reconsideration have already been sufficiently discussed and passed upon in the Decision, dated 13 October 2020. There is thus no reason to disturb the findings and conclusions therein, and this Motion for Reconsideration deserves scant consideration.

WHEREFORE, the Motion for Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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[4] *Id.*, pp. 143-152.

WE CONCUR:

ON LEAVE

ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice