REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

TRIDHARMA MARKETING CORPORATION,
Petitioner,

- versus –

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 9155

Members:

CASTAÑEDA, JR., *Chairperson,*
MINDARO-GRULLA, and
BACORRO-VILLENA, *JJ.*

Promulgated:

FEB 18 2020 2:29 pm

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RESOLUTION

CASTAÑEDA, JR., *J.:*

For resolution of this Court is respondent Commissioner of Internal Revenue's (CIR) Motion for Reconsideration (Re: Decision dated 9 October 2019)[1] filed on October 29, 2019 with petitioner Tridharma Marketing Corporation's Comment/Opposition (Re: Motion for Reconsideration dated 25 October 2019).[2]

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[1] Docket, Vol. III, pp. 1392-1405.
[2] *Id.,* pp. 1413-1423.

Respondent assails the Decision dated October 9, 2019,[3] (the "Assailed Decision") of this Court granting the Petition for Review.

Respondent moves for reconsideration of the Assailed Decision on the basis of the following grounds:

"GROUNDS FOR THE MOTION

THE HONORABLE COURT HAS NO JURISDICTION OVER THE INSTANT PETITION SINCE A NOTICE OF DENIAL IS NOT A DECISION APPEALABLE TO THIS HONORABLE COURT

UNDER SECTION 6(A) OF THE NIRC OF 1997, AS AMENDED, ALL RETURNS ARE SUBJECT TO EXAMINATION BY THE CIR AND IN CASE OF DISCREPANCY, THE LAW MERELY REQUIRES THAT NOTICE BE GIVEN TO THE TAXPAYER"

In its *Comment/Opposition,* petitioner insists that this Court correctly ruled that it has jurisdiction over the Petition for Review and that in the absence of a valid LOA, any resulting assessment is null and void.[4]

After judicious review of the arguments and counter-arguments raised by the parties as well as the relevant rules and jurisprudence on the matter, this Court finds no substantial matter much less any compelling reason that would warrant the modification let alone the reversal of the Assailed Decision.

This Court stands by its ruling that it has jurisdiction over the present case. The authority of this Court to take cognizance over the present Petition for Review is based on Section 7(a)(1) of Republic Act No. 1125, as amended, which expressly vests this Court the exclusive appellate jurisdiction to review by appeal decisions of the Commissioner of Internal Revenue involving other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue. *Jz*

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[3] *Id.*, pp. 1359-1391.
[4] *Id.*, p. 1414.

Moreover, this Court maintains its position that the examination and assessments issued by respondent against the petitioner pursuant to a mere Letter Notice and without a valid Letter of Authority are null and void. This is in consonance with the ruling of the Supreme Court in the case of *Medicard Philippines, Inc. v. Commissioner of Internal Revenue*[5] which, as this Court had discussed in the Assailed Decision, squarely applies in the present case.

WHEREFORE, respondent's Motion for Reconsideration is **DENIED** for lack of merit.

SO ORDERED.

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

WE CONCUR:

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

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

[5] G.R. No. 222743, April 5, 2017.