REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA *EB* NO. 3079** *(CTA Case No. 10486)*
-versus-	Present: **RINGPIS-LIBAN, P.J., BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
FIRST TELECOM PHILIPPINES, INC., *Respondent.*	Promulgated: JUL 06 2026

x -- x

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is petitioner's *Motion for Reconsideration (of the Decision dated March 13, 2026)*, filed on March 31, 2026, with respondent's *Comment* thereto, filed on April 27, 2026, assailing this Court's March 13, 2026 Decision.

Petitioner argues that (1) *Commissioner of Internal Revenue v. Mcdonald's Philippines Realty Corp.*[1] ("*Mcdonald's*") which was used as a primary legal basis for Our ruling, is itself based on an outdated issuance and is thus inapplicable here; (2) there was no violation of respondent's right to due process; and (3) cases before this Court are not litigated *de novo*.

Respondent disagrees with the above, claiming that (1) the assessment against it is void as the revenue officers who conducted the audit lacked the authority to do so; and (2) cases heard before this Court are litigated *de novo*.

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[1] G.R. No. 242670, May 10, 2021.

The motion lacks merit.

First and foremost, the Court observes that arguments (2) and (3) are near-verbatim copies of portions from petitioner's Petition for Review. These have already been considered, discussed, and refuted, so there is no need to repeat Our coverage of them here.[2]

As for argument (1), the same ignores how the Supreme Court repeatedly cited the *National Internal Revenue Code of 1997, as amended,* ("*NIRC*") itself. The ruling was thus not based entirely on *Revenue Memorandum Order No. 43-90. Section 13 of the NIRC*, also cited in *Mcdonald's*, clearly requires the issuance of a Letter of Authority before an officer of the Bureau of Internal Revenue may participate in the assessment process. Tellingly, petitioner completely avoids even mentioning that provision. *Mcdonald's* is consequently still applicable here. Even if it were not, *Section 13 of the NIRC* would still lead to the same ruling. Either way, the argument does not substantially challenge Our finding.

The foregoing considered, petitioner's arguments fail to convince Us to reverse Our ruling.

FOR THESE REASONS, petitioner's *Motion for Reconsideration (of the Decision dated March 13, 2026)*, filed on March 31, 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

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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.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice