REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

GEENGER COMMUNICATIONS, INC., *Petitioner,*	**CTA Case No. 10663**
	Members:
- versus -	**MANAHAN**, *Chairperson,* **REYES-FAJARDO**, and **ANGELES**, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: NOV 0 3 2025 4:06 p.m.

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RESOLUTION

REYES-FAJARDO, *J.*:

On February 21, 2025, a Decision[1] was rendered, disposing CTA Case No. 10663, in the following manner:

> **WHEREFORE**, we **RESOLVE** to:
>
> a. **GRANT** the Petition for Review dated November 2, 2021 in CTA Case No. 10663;
>
> b. **NULLIFY** the Bureau of Internal Revenue's deficiency Income Tax, Value-Added Tax, Expanded Withholding Tax, Withholding Tax on Compensation, Documentary Stamp Tax, Improperly Accumulated Earnings Tax assessments, and Compromise Penalty, all covering Taxable Year 2017, issued against petitioner;
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> c. **INVALIDATE** and **LIFT** the Bureau of Internal Revenue's Warrant of Distraint and/or Levy No. RR8A-WDL-2021-09-318 issued against petitioner, for being a product of a void assessment; and

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1 Docket, pp. 632-652.

d. **PROHIBIT** the Commissioner of Internal Revenue, his agents, or other persons acting on his behalf from collecting on petitioner, the deficiency Income Tax, Value-Added Tax, Expanded Withholding Tax, Withholding Tax on Compensation, Documentary Stamp Tax, Improperly Accumulated Earnings Tax assessments, and Compromise Penalty, all covering Taxable Year 2017.

SO ORDERED.

We found that petitioner filed the Petition in CTA Case No. 10663 within thirty (30) days from its receipt of the Bureau of Internal Revenue (BIR)'s Warrant of Distraint and/or Levy No. RR8-A-WDL-2021-09-318; hence, jurisdiction was acquired over CTA Case No. 10663. We likewise ruled that the BIR failed to adhere with all the conditions for the validity of constructive service with respect to the Preliminary Assessment Notice (PAN) and Formal Letter of Demand - Final Assessment Notice (FLD/FAN), prescribed in subsection 3.1.6 of Revenue Regulations (RR) No. 18-2013; thus, the BIR transgressed petitioner's right to due process on assessment.

On March 14, 2025, respondent posted his Motion for Reconsideration (Re: Decision dated February 21, 2025),[2] mainly arguing that: (1) the CTA lacks jurisdiction over CTA Case No. 10663, because petitioner failed to elevate his Final Decision on Disputed Assessment (FDDA), within thirty (30) days from receipt thereof; and (2) the BIR sternly adhered with all the requisites for the validity of constructive service under Section 3 of RR No. 18-2013; hence, its service of the PAN and FLD/FAN to Barangay Kagawad Danny Abalos equates to petitioner's receipt of said notices.

On May 9, 2025, petitioner filed its Comment (to Respondent's Motion for Reconsideration dated 14 March 2025),[3] retorting that no reversible error was committed by the Court in finding that it acquired jurisdiction over CTA Case No. 10663. The Court is correct in preventing respondent from collecting the 2017 deficiency internal revenue taxes against petitioner, for being a product of a void assessment.

The Motion lacks merit.

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[2] *Id.* at pp. 657-677.

[3] *Id.* at pp. 689-694.

Glossing over the arguments in respondent's Motion reveals that these are very same matters that were meticulously and extensively discussed, and found wanting in the assailed Decision. Reinventing the wheel simply dwindles our time and resources. As held in *Social Justice Society Officers v. Lim*:[4]

> 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.

WHEREFORE, respondent's Motion for Reconsideration (Re: Decision dated February 21, 2025), posted on March 14, 2025 is **DENIED**. The Decision dated February 21, 2025 is **AFFIRMED**.

SO ORDERED.

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

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4 G.R. No. 187386, March 10, 2015, citing *Ortigas & Co. Ltd. Partnership v. Velasco*, G.R. Nos. 109645 & 112564 (Resolution), August 15, 1997, 343 Phil. 115-142.

WE CONCUR:

CATHERINE T. MANAHAN
Associate Justice

HENRY S. ANGELES
Associate Justice