REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Special Second Division

PROVIDENT TREE FARMS, INC. represented herein by **TEODORO G. BERNARDINO,** Petitioner,	**CTA CASE NO. 10459**
	Members: **RINGPIS-LIBAN,** *PJ, Chairperson,* **MODESTO-SAN PEDRO,** *and* **FERRER-FLORES,** *JJ.*
-versus-	
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: 4:05 pm

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RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is respondent's *Motion for Reconsideration (Re: Decision dated March 2, 2026)*, filed on March 31, 2026, with petitioner's *Comment/Opposition [Re: Motion for Reconsideration dated 30 March 2026]*, filed on April 17, 2026, assailing this Court's Decision, promulgated on March 2, 2026.

In his Motion, respondent insists that he sufficiently proved that he did not violate petitioner's right to due process and that he gave petitioner 15 days within which to reply to the Preliminary Assessment Notice ("PAN") before issuing the Final Assessment Notice/Formal Letter of Demand ("FLD/FAN"). Petitioner, meanwhile, sides with this Court's ruling while observing that the instant Motion merely rehashes respondent's previous arguments while ignoring the Decision it purportedly assails.

The Motion lacks merit.

First, respondent's talk of dates of issuances conveniently ignores what is controlling here: the date of petitioner's *receipt* of the Preliminary Assessment Notice. His narration of such dates of issuances thus fails to show that petitioner was actually given 15 days to reply to the PAN.

Second, while his stated purpose for offering Exhibit "R-5" was to prove that petitioner's right to file a reply to the PAN had already lapsed, that does not mean that the document actually accomplishes this. As respondent notes, said exhibit is a letter that merely "informed petitioner that its right to file a Reply to the PAN had already lapsed." A letter stating such does not magically make it true, however, and such act of informing does nothing to refute Our findings as discussed in the Decision, especially as no other date is claimed to be petitioner's actual date of receiving the PAN.

Finally, while respondent acknowledges that he did not question the claim that petitioner received the PAN on January 16, 2013, he insists that this does not prevent him from offering contradictory evidence. Said contradictory evidence, however, is "R-5", which fails to actually contradict the pertinent finding of fact. Respondent's argument also ignores how, as observed in the Decision, respondent's *own Memorandum* claims that petitioner received the PAN on January 16, 2013, and how respondent's *own evidence* includes the letter that says that petitioner received the PAN on said date. Thus, even if Exhibit "R-5" were treated as contradicting evidence, it would contradict respondent's own arguments and evidence.

We consequently see no reason to reverse Our ruling here.

FOR THESE REASONS, respondent's *Motion for Reconsideration (Re: Decision dated March 2, 2026)*, filed on March 31, 2026, is hereby **DENIED** for lack of merit. The assailed Decision, dated March 2, 2026, is **AFFIRMED**.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

CORAZON G. FERRER-FLORES
Associate Justice