REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

MANULIFE DATA SERVICES, INC,
Petitioner,

- *versus* -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB NO. 2850
(CTA Case No. 10138)

Present:

Del Rosario, *P.J.*,
Ringpis-Liban,
Manahan,
Bacorro-Villena,
Modesto-San Pedro,
Reyes-Fajardo,
Cui-David,
Ferrer-Flores, and
Angeles, *JJ.*

Promulgated:
AUG 08 2025 2:45pm

x---x

RESOLUTION

RINGPIS-LIBAN, *J.*:

For resolution of the Court *En Banc* is petitioner Manulife Data Services, Inc.'s *Motion for Reconsideration*[1] filed on March 19, 2025.

In a Minute Resolution dated April 21, 2025, this Court directed respondent to file his comment or opposition to petitioner's *Motion for Reconsideration* within five (5) days from notice. Respondent filed his *Opposition (Re: Motion for Reconsideration of the Decision dated 26 February 2025)* on April 24, 2025.

Petitioner's *Motion for Reconsideration* seeks reconsideration of the Decision of the Court *En Banc* promulgated on February 26, 2025,[2] ("Assailed Decision") affirming the judgment of the Second Division ("Court in Division") of this

---

[1] Court *En Banc*'s Docket, pp. 114-118.
[2] *Id.*, pp. 96-105.

Court in CTA Case No. 10138. The Assailed Decision denied the Petition for Review for lack of merit.

After careful evaluation of the arguments raised by petitioner vis-à-vis the records of the case, the Court *En Banc* resolves to deny petitioner's *Motion for Reconsideration* for lack of merit.

Petitioner merely recycled the arguments it raised in its *Motion for Reconsideration* as these matters had already been thoroughly discussed and resolved by the Court *En Banc* in the Assailed Decision. To put it bluntly, there is nothing in the *Motion for Reconsideration* that was not sufficiently passed upon by the Court *En Banc*.

At any rate, the Court *En Banc* maintains its ruling that the rule that notice or service made upon a party who is represented by counsel is a nullity, being based on a mere procedural rule, cannot prevail over the express mandate of substantive laws. Section 112(C) of the National Internal Revenue Code of 1997, as amended, expressly provides that the taxpayer affected may appeal the denial of the claim within 30 days from the receipt of the decision while Section 11 of Republic Act No. 1125, as amended plainly states that any party adversely affected by a decision, ruling or inaction of the Commissioner of Internal Revenue may file an appeal before this Court within thirty (30) days after the receipt of such decision or ruling or after the expiration of the period fixed by law for action. The legal duty is imposed upon the taxpayer itself and not to its counsel.

In sum, petitioner failed to raise any compelling reason to warrant the modification—much less reversal—of this Court's findings in the Assailed Decision.

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

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
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