REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Special Third Division

ALTIMAX BROADCASTING CO., INC.,	**CTA CASE NO. 10285**
Petitioner,	Members:
	RINGPIS-LIBAN, *Chairperson,*
-versus-	**MODESTO-SAN PEDRO,** *and*
	FERRER-FLORES, *JJ.*
COMMISSIONER OF INTERNAL REVENUE,	Promulgated:
Respondent.	MAY 27 2024 3:12 p.m.

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RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is respondent's *Motion for Reconsideration (Decision dated 27 February 2024)*, filed on March 22, 2024, with petitioner's *Comment (Re: Motion for Reconsideration dated March 22, 2024)*, filed on April 15, 2024. Respondent seeks the reversal of Our Decision, dated February 27, 2024 ("Assailed Decision"), which granted petitioner's Petition for Review.

The Motion is bereft of merit.

Respondent's Motion raised three major points: (1) he informed petitioner of the basis for the assessment against it as early as the informal conference; (2) he informed petitioner of said basis in the Details of Discrepancies attached to the Final Decision on Disputed Assessment ("FDDA"); and (3) the assessment has factual and legal bases.

However, Our ruling that the subject assessment is void was founded on two reasons: (1) respondent's right to collect the assessed Value-Added Tax had prescribed; and (2) the Formal Letter of Demand ("FLD") did not address the arguments raised by petitioner in its protest to the Preliminary Assessment Notice.

Respondent's arguments are thus completely unrelated to Our findings and may as well have been filed to assailed a wholly different Decision. Neither a letter sent during the informal conference nor the FDDA are the FLD. Respondent's reasons for his assessment cannot be raised in a Motion for Reconsideration before this Court to magically cure their absence from the FLD. Finally, none of respondent's present contentions so much as mention the issue of prescription.

The Motion thus deserves scant consideration.

ACCORDINGLY, respondent's *Motion for Reconsideration (Decision dated 27 February 2024)* is hereby **DENIED** for lack of merit. The assailed Decision, dated February 27, 2024, is hereby **AFFIRMED**.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice