REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

G&W ARCHITECTS, ENGINEERS & PROJECT CONSULTANTS CO.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 8617

Members:

BAUTISTA, *Chairperson*;
FABON-VICTORINO, and
RINGPIS LIBAN, JJ.

Promulgated:

FEB 17 2017
9:37 a.m.

x- -x

RESOLUTION

FABON-VICTORINO, J.:

This resolves the Motion for Reconsideration (Re: Decision dated 08 November 2016)[1] filed by respondent Commissioner of Internal Revenue on December 15, 2016.

Petitioner seeks reconsideration of the Court's Decision[2] promulgated on November 8, 2016, the dispositive portion of which reads:

> **WHEREFORE**, the instant Petition for Review filed by G&W Architects, Engineers & Project Consultants, Co., on March 13, 2013, is hereby **GRANTED**. Accordingly, the deficiency income tax and value-added tax assessments issued by respondent Commissioner of Internal Revenue against petitioner G&W Architects, Engineers &

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[1] Docket, pp. 1471-1478.
[2] Docket, pp. 1450-1470.

Project Consultants, Co., in the respective amounts of ₱257,129,633.53 and ₱89,941,757.61 for calendar year 2006, as well as the Final Notice Before Seizure dated February 8, 2013, are **CANCELLED** and deemed **WITHDRAWN** for being **VOID**.

SO ORDERED.

In challenging the Court's Decision, respondent raises the following grounds:

I.
THE HONORABLE COURT ERRED IN RULING THAT PETITIONER HAS NOT RECEIVED THE COPIES OF THE PAN AND FAN.

II.
THE HONORABLE COURT ERRED IN NOT RULING THAT THE SUBJECT DEFICIENCY TAX ASSESSMENTS ARE ALREADY FINAL AND DEMANDABLE.

In rejecting respondent's bid for reconsideration, petitioner argues as follows:

1. The Motion is *pro-forma* and thus, it should be denied outright;

2. The Honorable Court has jurisdiction over the subject assessment; and

3. Respondent failed to prove that the notice of assessment was actually received by G & W. Therefore, the assessment was null and void.

The Motion for Reconsideration must fail.

An assiduous review of the assailed Decision and all the pleadings filed by the parties in the present case reveals that the arguments of respondent are but a reiteration of the arguments which have been amply addressed in the assailed Decision of November 8, 2016. Thus, no compelling reason exists for the Court to modify, much less reverse its ruling.

WHEREFORE, the Motion for Reconsideration (Re: Decision dated 08 November 2016) filed by respondent Commissioner of Internal Revenue on December 15, 2016, is hereby **DENIED**, for lack of merit.

SO ORDERED.

ESPERANZA R. FABON-VICTORINO
Associate Justice

We Concur:

LOVELL R. BAUTISTA
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice