REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

GETZ PHARMA (PHILS.), INC., Petitioner,	**CTA CASE NO. 8922**
	Members:
– versus –	**DEL ROSARIO**, *P.J.*, Chairperson, **FABON-VICTORINO**, and **MANAHAN**, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: JUL 15 2020 9:16 am

x- -x

RESOLUTION

DEL ROSARIO, P.J.:

Before the Court is respondent's **Motion for Reconsideration (Decision dated 17 January 2020)** filed on February 6, 2020, with petitioner's **Comment (Re: Respondent's Motion for Reconsideration dated February 6, 2020)**, praying for the reversal of the Decision dated January 17, 2020 cancelling the assessment against petitioner, *viz.*:

> "**WHEREFORE**, in view of the foregoing discussions, the Petition for Review filed by Getz Pharma (Phils.), Inc. is hereby **GRANTED**. The Formal Letter of Demand with enclosed Assessment Notices, all dated January 14, 2014 assessing petitioner deficiency taxes in the total amount of ₱45,810,646.64 is hereby **CANCELLED** and **WITHDRAWN**.
>
> **SO ORDERED.**"

Respondent's motion is grounded on his assertion that the Court erred in ruling that the assessments for taxable year (TY) 2010 are void in view of respondent's violation of petitioner's right to due process. He maintains that petitioner was given the opportunity to explain its side. Thus, the requirements of due process were complied, citing *National*

Police Commission et al. vs. Police Chief Inspector Leonardo Bernabe[1] and the Dissenting Opinion of Associate Justice Esperanza R. Fabon-Victorino in *Max's Sta. Mesa, Inc. vs. Commissioner of Internal Revenue.*[2] Hence, the Formal Letter of Demand (FLD) and Assessment Notices issued against petitioner for TY 2010 are valid and binding.

Petitioner submits that respondent's arguments deserve scant consideration and his motion should be denied for lack of merit. It asserts that the Court has consistently held that the non-observance of the fifteen (15)-day period to protest the Preliminary Assessment Notice (PAN) violates a taxpayer's right to due process. Its receipt of the FLD on January 14, 2014 barely one day after its receipt of the PAN on January 13, 2014, was clear proof of respondent's failure to strictly comply with the requirements mandated not only by law, but also by his own rules and regulations; and, more importantly, proof of denial of petitioner's right to due process. Further, petitioner emphasizes that the fact that it was able to file a protest against the FLD does not negate the fact that it was deprived of due process citing *Pilipinas Shell Petroleum Corporation vs. Commissioner of Internal Revenue.*[3] Petitioner also claims that the issuance of the FLD almost immediately after the issuance of the PAN serves as an indication that respondent was already dead-set on upholding the assessment as contained in the FLD, virtually ignoring petitioner's right to respond the PAN within the prescribed period of fifteen (15) days.

RULING

Respondent's Motion for Reconsideration is bereft of merit.

Respondent's argument that petitioner was afforded due process was exhaustively addressed and rejected for being without merit in the assailed Decision dated January 17, 2020. Accordingly, the Court finds no cogent reason to modify, much more, to reverse the assailed Decision dated January 17, 2020.

WHEREFORE, in light of the foregoing premises, respondent's **Motion for Reconsideration (Decision dated 17 January 2020)** is **DENIED** for lack of merit.

---

[1] G.R. No. 129914, May 12, 2000.
[2] CTA Case No. 8786, September 28, 2018.
[3] G.R. No. 172598, December 21, 2007.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

WE CONCUR:

ESPERANZA R. FABON-VICTORINO
Associate Justice

CATHERINE T. MANAHAN
Associate Justice