REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB NO. 2325** (CTA Case No. 9246)
- versus -	Present: **DEL ROSARIO,** *P.J.,* **CASTAÑEDA, JR.,** **UY,** **RINGPIS-LIBAN,** **MANAHAN,** **BACORRO-VILLENA,** **MODESTO-SAN PEDRO,** **REYES-FAJARDO,** *and* **CUI-DAVID,** *JJ.*
MAXICARE HEALTHCARE CORPORATION, Respondent.	Promulgated: APR 26 2022 1:59 p.m.

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RESOLUTION

RINGPIS-LIBAN, *J.*:

This resolves Petitioner's "Motion for Reconsideration (Re: Decision dated 25 November 2021)"[1] ("Motion for Reconsideration") filed on December 15, 2021, with Respondent's "Comment/Opposition (Re: Commissioner of Internal Revenue's Motion for Reconsideration dated 15 December 2021)"[2] ("Comment/Opposition") filed on March 08, 2022.

The Petitioner's Motion for Reconsideration prays for the reversal and setting aside of the Decision[3] promulgated on November 25, 2021 ("Assailed Decision"), and for the issuance of a new one be rendered ordering Respondent to pay the amount of Php419,774,484.21 as deficiency Value-Added Tax ("VAT") and Compromise Penalty of Php50,000.00 for taxable year 2012, plus twenty-five percent (25%) surcharge and twenty percent (20%) deficiency and

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1 Rollo, pp. 171-176.
2 *Id.*, pp. 180-210.
3 *Id.*, pp. 157-170.

delinquency interest for late payment, pursuant to Section 249(C) of the National Internal Revenue Code ("NIRC") of 1997, as amended, and delinquency interest at the rate of twelve percent (12%) per annum from January 01, 2018 until the amount is fully paid pursuant to Section 249(C) of the NIRC of 1997, in relation to Section 249(A) of the same Code, as amended by the TRAIN Law.

The dispositive portion of the Assailed Decision reads:

> "**WHEREFORE**, premises considered, the Petition for Review filed with the Court *En Banc* on September 04, 2020 is **DENIED** for lack of merit. Accordingly, the January 16, 2020 Decision and July 21, 2020 Resolution in CTA Case No. 9246 are **AFFIRMED**.
>
> Consequently, Petitioner is **ENJOINED** and **PROHIBITED** from collecting against Respondent the amounts representing the assessed deficiency VAT which was set aside and cancelled by this Court.
>
> **SO ORDERED.**"[4]

In his Motion for Reconsideration, Petitioner contends that Respondent's protest to the Formal Letter of Demand ("FLD") was merely a rehash of its Protest to the Preliminary Assessment Notice ("PAN"). Hence, there was nothing new to consider for Petitioner.

Likewise, Petitioner avers that even after the case was filed before this Court, Respondent has not showed any new documents or evidence to refute the findings in Petitioner's assessment.

On the other hand, Respondent in its Comment/Opposition claims that Petitioner's declaration that Respondent's tax protest was a request for reconsideration and not a request for reinvestigation is a mere afterthought, not worthy of credence. According to Respondent, Petitioner failed to raise the said argument in his Answer or Memorandum before the court *a quo*, and was raised for the first time in the Motion for Reconsideration of the Decision of the First Division.

Respondent also asserts that the penultimate paragraph of its Protest to the FLD clearly indicates that it is a request for reinvestigation, and that it will be submitting supporting documents and additional explanations on the assessment items.

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[4] *Id.,* Decision dated November 25, 2021, pp. 168-169.

Lastly, Respondent in its Comment/Opposition maintains that Petitioner's lone witness, Revenue Officer Maria Slud J. Madella, admitted in the course of her cross-examination that Respondent filed a request for reinvestigation and that the sixty-day period was part of procedural due process.

The court is not persuaded by Petitioner's motion.

Petitioner's contentions are mere reiterations of the arguments raised in his "Petition for Review". These issues have been amply considered, weighed and resolved in the Assailed Decision, and will not suffice to warrant the reconsideration of the same. Thus, to discuss anew the explanation of the court on these matters is superfluity.

In sum, the Court *En Banc* finds no cogent reason to overturn the Assailed Decision.

WHEREFORE, premises considered, Petitioner's "Motion for Reconsideration (Re: Decision dated 25 November 2021)" is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate 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