REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

CTA *EB* NO. 2524
(CTA Case No. 9164)

Present:

DEL ROSARIO, *P.J.*,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, *and*
ANGELES, *JJ.*

-versus-

ALTUS ANGELES, INC.,
Respondent.

Promulgated:
JAN 26 2024 4:05pm

x- -x

RESOLUTION

CUI-DAVID, J.:

For resolution is petitioner Commissioner of Internal Revenue (CIR)'s *Motion for Reconsideration (Re: Decision promulgated 14 August 2023)* filed on September 4, 2023,[1] with respondent Altus Angeles, Inc.'s *Comment/Opposition (To Petitioner's Motion for Reconsideration dated 29 August 2023)*[2] filed on October 16, 2023.

Petitioner assails the Decision dated August 14, 2023 (assailed Decision) with the following dispositive portion:

> **WHEREFORE**, premises considered, the instant *Petition for Review* is **DENIED** for lack of merit. Accordingly, the Amended Decision dated September 30, 2020, and the

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[1] *En Banc* Docket, pp. 136-148.
[2] *Id.*, pp. 151-154.

Resolution dated July 8, 2021, of the Court's Third Division in CTA Case No. 9164 are **AFFIRMED**.

SO ORDERED.

Petitioner argues that the authority of the revenue officers to investigate respondent's tax liabilities was not raised in respondent's Petition for Review. Hence, the petitioner's basic right to fair play and due process was violated when the Court granted a relief not prayed for by respondent.

Petitioner insists that the Formal Letter of Demand (FLD) and assessment notices (FANs) are valid as they fixed and set the deficiency tax liabilities, surcharge, and interest. The FLD and FANs also complied with the requisites provided in Section 228 of the NIRC of 1997, as they stated the facts, the law, the rules and regulations, or the jurisprudence on which it was based.

For its part, respondent counters that this motion for reconsideration is a rehash of the arguments previously set forth that the Court had already considered, making the same *pro forma*. Since petitioner has not raised any compelling argument to warrant the reversal of the assailed Decision, which is supported by facts and jurisprudence, the instant motion must be denied for lack of merit.

The instant *Motion* fails to convince.

Petitioner's arguments are mere reiterations of those raised in his Petition for Review, which have already been addressed, exhaustively discussed, and passed upon by the Court *En Banc*. As such, the Court *En Banc* need not belabor to discuss anew its ruling in the assailed Decision. Petitioner clearly failed to "raise matters which are substantially plausible or compellingly persuasive" [3] to warrant the reversal of the assailed *Decision*. At any rate, the Court *En Banc* maintains that the FLD/FANs without due dates for payment are null and void.

WHEREFORE, petitioner's *Motion for Reconsideration (Re: Decision promulgated 14 August 2023)* is **DENIED** for lack of merit.

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[3] *H. Harry L. Roque, Jr., et al. v. Commission on Elections, represented by Hon. Chairman Jose Melo, et al.*, G.R. No. 188456, February 10, 2010.

x---x

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

We Concur:

ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
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

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice