REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL SECOND DIVISION

GETZ PHARMA (PHILS.), INC.,
Petitioner,

- versus -

HON. COMMISSIONER KIM S. JACINTO-HENARES, HON. ALFREDO V. MISAJON, Regional Director, Revenue Region No. 7 **and HON. JOSEPHINE S. VIRTUCIO,** Regional District Officer, Revenue District No. 43-A, East Pasig,
Respondents.

CTA CASE NO. **9245**

Members:

BACORRO-VILLENA, *Acting Chairperson, and*
CUI-DAVID, *JJ.*

Promulgated:
2:05 pm

x - x

RESOLUTION

BACORRO-VILLENA, J.:

For the Court's resolution is the "Motion for Reconsideration (Decision dated 07 October 2025)"[1] (**MR**) filed by respondents Hon. Commissioner Kim S. Jacinto-Henares, Hon. Alfredo V. Misajon, Regional Director, Revenue Region No. 7, and Hon. Josephine S. Virtucio, Regional District Officer, Revenue District No. 43-A, East Pasig (collectively referred as **respondents**), on 11 November 2025, pursuant to Section 1,[2] Rule 15 of the Revised Rules of the Court of Tax Appeals[3] (**RRCTA**).

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[1] Division Docket, Volume XI, pp. 5999-6004. Emailed on 11 November 2025, id., p. 5998.

[2] SEC 1. *Who May and When to File Motion.* — Any aggrieved party may seek a reconsideration or new trial of any decision; resolution or order of the Court. He shall file a motion for reconsideration or new trial within fifteen days from the date he received notice of the decision, resolution or order of the Court in question.

[3] A.M. No. 05-11-07-CTA.

In response thereto, petitioner Getz Pharma (Phils.), Inc. (**petitioner**) filed its "Comment (On the Respondent's Motion for Reconsideration dated 07 November 2025)"[4] (**Comment**) on 22 December 2025 through private courier.

The MR prays for the reversal of the Decision dated 07 October 2025[5] (**assailed Decision**) that declared the Preliminary Assessment Notice (**PAN**) dated 08 January 2015 and the Formal Letter of Demand (**FLD**) with Assessment Notices (**ANs**) dated 23 January 2015, all issued against petitioner for assessed deficiency internal revenue taxes in the taxable year (**TY**) 2011, void and ineffectual.

In support of their MR, respondents primarily argue that petitioner's right to due process was not violated. They maintain that the essence of due process is simply for a person/party to be heard or that he or she is given an opportunity to defend himself or herself. Applying the foregoing, it is evident in this case that petitioner filed a Reply to the PAN, a Letter-Protest to the FLD, and was even directed to submit additional documents in support of its allegation in the Letter-Protest. Hence, contrary to the Special Second Division's findings, petitioner was afforded due process.

Respondents also contend that the FLD's receipt before the lapse of the prescribed period under (then prevailing issuance) Revenue Regulation (**RR**) No. 12-99,[6] and which implements Section 228[7] of the National Internal Revenue Code (**NIRC**) of 1997, as amended, does not necessarily violate due process. Based on the established facts, petitioner was able to contest the deficiency assessments contained in both the PAN and the FLD.

Lastly, relying on the "lifeblood doctrine", respondents assert that the government should not be restrained from collecting tax deficiencies such as that assessed against petitioner.

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4 Division Docket, Volume XI, pp. 6007-6020. Emailed on 22 December 2025, id., p. 6006.

5 Id., pp. 5972-5996.

6 Implementing the Provisions of the National Internal Revenue Code of 1997 Governing the Rules on Assessment of National Internal Revenue Taxes, Civil Penalties and Interest and the Extra-Judicial Settlement of a Taxpayer's Criminal Violation of the Code Through Payment of a Suggested Compromise Penalty.

7 **SEC. 228**. *Protesting of Assessment.*

In the Comment, petitioner alleges that respondents' MR merely recycles the arguments raised during trial which were already addressed in the assailed Decision. Nonetheless, petitioner avers the following points: (1) the premature issuance of the FLD violates Bureau of Internal Revenue's (**BIR**'s) own rules and regulations in assessment proceedings; (2) the presumption of correctness of tax assessments is inapplicable in cases where the assessment is intrinsically invalid; and (3) the invocation of the "lifeblood doctrine" is not sufficient to override the due process requirement under the law and the implementing tax rules and regulations.

We resolve.

An assiduous review of the arguments in respondents' MR fails to convince Us to abandon our assailed Decision.

It is noted that respondents have only raised issues that have already been passed upon and discussed exhaustively in the assailed Decision. As stated therein, respondents fell short of establishing that they had duly observed the procedural due process requirement under Section 228[8] of the NIRC of 1997, as amended, in relation to RR No. 12-99,[9] which provides that a taxpayer is granted a period of fifteen (15) days to respond to the PAN; otherwise, he or she will be considered in default and will also cause the issuance of the FLD and AN.

In the assailed Decision, We observed the said procedural lapse *vis-à-vis* the Supreme Court's judicial pronouncement regarding due process in the issuance of the assessment –

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> In the present case, respondents issued the PAN on 08 January 2015. Petitioner received a copy of the same on **14 January 2015**. Accordingly, counting 15 days therefrom, petitioner had until **29 January 2015** to file a Reply to the PAN.
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> However, evidence on record shows that respondents issued the FLD/FAN on **23 January 2015**, ahead of the lapse of the

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8 Id.
9 Supra at note 6.

aforementioned 15-day period. Petitioner was able to receive a copy of the FLD/FAN on 26 January 2015.

It thus appears from the notices' respective issue dates that respondents decided to issue the FLD/FAN after 15 days from the PAN's issue without regard for the taxpayer's receipt thereof, painting the impression that they never intended to give due consideration to any response from petitioner.

Indeed, petitioner would still proceed to file its Reply to the PAN on 27 January 2015. Notably, its filing still fell within the 15-day period given to petitioner to respond to the PAN, though the FLD/FAN had already been issued and served by then. Clearly, at the time of the FLD/FAN's issuance, the 15-day period to file a reply to the PAN had yet to lapse.

...

The principles enunciated above as regards the observance of due process in the issuance of assessments to taxpayers were likewise reiterated in *Commissioner of Internal Revenue v. Nippo Metal Tech Phils., Inc. (formerly Global Metal Tech Corporation)*, where the CIR issued the FLD/FAN to Nippo Metal without waiting for the lapse of the 15-day period to respond to the PAN:

> ...
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> Clearly, due process demands that the taxpayer receives the PAN **<u>and</u>** that he is given the opportunity to respond thereto. Moreover, in *CIR v. Avon Products Manufacturing, Inc.*, the Court even went beyond "opportunity to be heard" as an aspect of due process. In said case, the Court, reiterating *Ang Tibay v. The Court of Industrial Relations*, held that "[n]ot only must the party be given an opportunity to present his case and to adduce evidence tending to establish the rights which he asserts ***but the [CIR] must consider the evidence presented***."
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> ...
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> ... **By disregarding the 15-day period provided by law, the CIR utterly deprived respondent of the opportunity to contest the PAN and present evidence in support thereto before an FLD/FAN was issued.**[10]
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> ...

...

In any case, as We had thoroughly covered the said matter in the assailed Decision, We find little or no need to reiterate our disquisitions concerning the legal and factual basis of petitioner's claim in the absence

[10] Citations omitted, emphasis, italics and underscoring in the original text.

of any new, compelling arguments from respondents. As the records bear clearly, the Court has already considered in the assailed Decision everything that respondents raised in their MR.

Relevantly, in *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.* [11] (**Ortigas**), the Supreme Court explained, to wit:

> ...
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> The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; and it would be a needless act, too, with respect to issues raised for the first time, these being, as above stated, deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); i.e., the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.
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> ...

Furthermore, the Supreme Court in *Shangri-La International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*[12] (**Shangri-La**) ruled:

> ...
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> The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.

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[11] G.R. No. 109645 (Resolution), 04 March 1996.

[12] G.R. No. 159938, 22 January 2007; Citation omitted and emphasis supplied.

> Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. **As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought.**
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> ...

Indubitably, it is the movant's duty to convincingly show grounds for a reconsideration of an assailed judgment or order, or at the least give its previous arguments a fresh perspective in such a way that would warrant a re-examination of the case. Unfortunately, in the instant case, respondents have failed to do so.

WHEREFORE, the foregoing premises considered, the "Motion for Reconsideration (Decision dated 07 October 2025)" filed by respondents Hon. Commissioner Kim S. Jacinto-Henares, Hon. Alfredo V. Misajon, Regional Director, Revenue Region No. 7, and Hon. Josephine S. Virtucio, Regional District Officer, Revenue District No. 43-A, East Pasig, on 11 November 2025 is hereby **DENIED** for lack of merit.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

I CONCUR:

LANEE S. CUI-DAVID
Associate Justice