Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

First Division

REPUBLIC OF THE PHILIPPINES,	**CTA OC No. 014**
Plaintiff,	Members:
-versus-	**DEL ROSARIO, *Chairperson*,** **UY,** *and* **MINDARO-GRULLA, *JJ.***
ROEL A. MONILAR, doing business under the name "ROMAC MARKETING,"	Promulgated:
Defendant.	DEC 16 2014 ; 11:15 a.m.

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RESOLUTION

Del Rosario, *PJ.*

This resolves defendant's **Motion for Reconsideration** filed on July 30, 2014, without comment or opposition from plaintiff despite notice.[1]

In his Motion, defendant raises as error the portion of the Court's ruling finding that "the registry receipts of the Letter Notice and Second Notice and the Registry Return receipts of the Amended PAN[2] and the FLOD and FAN[3] sufficiently show that the defendant received the afore-said notices in due course of the mail, thus, defendant could not reasonably claim denial of due process."[4]

Defendant argues that the "registry return is merely a proof that the document was sent *via* registered mail and would merely create a

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[1] As per *Records Verification* dated November 12, 2014.
[2] Amended Preliminary Assessment Notice dated March 13, 2006.
[3] Formal Letter of Demand with attached Final Assessment Notice dated June 5, 2006.
[4] CTA Docket, p. 523.

disputable presumption that such document reached the addressee in the ordinary course of the mail." He further adds that "such disputable presumption will be of no consequence, and the sender has the duty to move forward with proving due receipt of the sent document if, as in this case, the addressee denies receiving it."[5]

Defendant further contends that the registry return receipt or return card (Exhibit **G-1**) does not sufficiently show that it was the defendant himself, or somebody in his household of sufficient age and discretion, who received the FLOD. He claims that the certain Clemente Relampagos indicated therein as the person who received the same is not an agent or an employee of the defendant, and plaintiff did not present any document to show that Mr. Relampagos was authorized to receive such notice on defendant's behalf.[6]

In support thereof, defendant cites Section 3.1.4. of Revenue Regulations No. 12-99, which reads:

> "3.1.4 Formal Letter of Demand and Assessment Notice. — The formal letter of demand and assessment notice shall be issued by the Commissioner or his duly authorized representative. The letter of demand calling for payment of the taxpayer's deficiency tax or taxes shall state the facts, the law, rules and regulations, or jurisprudence on which the assessment is based, otherwise, the formal letter of demand and assessment notice shall be void (see illustration in ANNEX B hereof). The same shall be sent to the taxpayer only by registered mail or by personal delivery. **If sent by personal delivery, the taxpayer or his duly authorized representative shall acknowledge receipt thereof in the duplicate copy of the letter of demand, showing the following: (a) His name; (b) signature; (c) designation and authority to act for and in behalf of the taxpayer, if acknowledged received by a person other than the taxpayer himself; and (d) date of receipt thereof.**"[7] (*Emphasis supplied* by defendant)

Defendant stresses that the testimony of Revenue Officer Debbie Angeles V. Garcia saying that Mr. Relampagos was

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[5] CTA Docket, p. 523.
[6] *Id.*
[7] CTA Docket, p. 524.

defendant's accountant is merely hearsay and has no evidentiary value.[8]

Defendant finally contends that the letter notices sent by the Bureau of Internal Revenue (BIR) failed to comply with the required form and contents pursuant Revenue Regulations No. 12-99. Thus, he is of the position that the letter notices from the BIR were void and ineffectual for the reasons stated.

The Court finds defendant's Motion for Reconsideration without merit.

The Court notes that defendant's protestations on the proper service of the foregoing letter notices and FLOD were already exhaustively discussed in the assailed Decision.[9] Consequently, the Court finds the same unmeritorious.

Anent defendant's claim that the letter notices from the BIR is nonetheless void and ineffectual for its failure to comply with the requisites of Revenue Regulations No. 12-99, specifically, that the same "shall state the facts, the law, rules and regulations, or jurisprudence on which the assessment is based,"[10] the Court likewise finds the same without merit.

To begin with, the Court notes that this is the first time defendant raises this issue.[11] Nonetheless, the Court, upon perusal of the letter notices and the FLOD, finds the foregoing to be compliant with the requirements of Revenue Regulations No. 12-99. Notably, both the PAN dated January 13, 2006 and the Amended PAN dated March 13, 2006 are accompanied by their respective Details of Discrepancies of even dates, both of which gives the defendant the particulars from which the tax assessments against him were based. The same is true for the FLOD and FAN dated June 5, 2006, which incorporate therein the facts, the law, rules and regulations, or jurisprudence on which the assessment is based.

[8] *Id.*
[9] Decision dated June 6, 2014, pp. 6-10.
[10] CTA Docket, pp. 524-525.
[11] See Joint Stipulations of Facts and Issues, CTA Docket, p. 276. Also, Decision dated June 6, 2014, p. 5.

In summation, the Court maintains its findings as exhaustively discussed in its Decision dated June 6, 2014. As a consequence of the FLOD and FAN becoming final, executory and demandable, plaintiff has the right to enforce the collection of the deficiency expanded withholding tax for taxable year 2003 against defendant.

WHEREFORE, premises considered, the subject Motion for Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

WE CONCUR:

ERLINDA P. UY
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice