**REPUBLIC OF THE PHILIPPINES**
**COURT OF TAX APPEALS**
**QUEZON CITY**

***EN BANC***

**PEOPLE OF THE PHILIPPINES,**
*Petitioner,*

-*versus*-

**ROGELIO A. TAN c/o JADEWELL PARKINGS SYSTEMS CORP.,**
*Respondent.*

**CTA EB CRIM. NO. 055**
(CTA Crim. Case No. O-449)

Present:

**DEL ROSARIO,** *P.J.,*
**CASTAÑEDA, JR.,**
**UY,**
**FABON-VICTORINO,**
**RINGPIS-LIBAN,**
**MANAHAN,**
**BACORRO-VILLENA,** *and*
**MODESTO-SAN PEDRO,** *JJ.*

Promulgated:
JUL 07 2020
3:05p.m.

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# RESOLUTION

**MANAHAN, J.:**

On February 5, 2020, the Court rendered its Decision finding that there is no reason to compel respondent Rogelio A. Tan to pay the alleged deficiency taxes considering that there is no proof that the assessment was received by respondent.[1] The dispositive portion states:

> **WHEREFORE**, premises considered, the instant Petition for Review is **DENIED** for lack of merit. The Resolutions dated April 18, 2018 and June 28, 2018, rendered in CTA Crim. Case No. O-449 are hereby **AFFIRMED**.

On February 27, 2020, petitioner People of the Philippines posted its *Motion for Reconsideration (Re: Decision dated February 5, 2020)*,[2] which was received by the Court on March 3, 2020. Petitioner prays: (1) that the Decision dated

[1] *Rollo*, Decision dated February 5, 2020, p. 95.
[2] *Rollo*, pp 106-111.

February 5, 2020 be reconsidered and set aside; (2) that the resolutions of the CTA Division be reversed and set aside; and, (3) that respondent be ordered to pay the total amount of Php159,546,129.79 as deficiency income tax, value-added tax, and documentary stamp tax, inclusive of increments.

On June 3, 2020, respondent filed his *Opposition*, stating that the mailing of the Preliminary Assessment Notice (PAN) and Final Assessment Notice (FAN) cannot be equated as receipt of such notices. The Supreme Court has consistently held that while a mailed letter is deemed received by the addressee in the course of mail, this is merely a disputable presumption subject to controversion and a direct denial thereof shifts the burden to the party favored by the presumption to prove that the mailed letter was indeed received by the addressee.[3]

Acting on petitioner's *Motion for Reconsideration (Re: Decision dated February 5, 2020)*, the Court finds the same without merit.

The Court reiterates that there was a failure to prove that the PAN and FAN were sent to and received by the respondent. There being no valid assessment, there is no basis for the computation of civil liability, neither is there any reason to compel the payment of the alleged deficiency taxes.

**WHEREFORE**, the *Motion for Reconsideration (Re: Decision dated February 5, 2020)* is **DENIED** for lack of merit.

**SO ORDERED.**

**CATHERINE T. MANAHAN**
Associate Justice

**WE CONCUR:**

**ROMAN G. DEL ROSARIO**
Presiding Justice

[3] Respondent's Opposition, pp. 2-3.

Juanito C. Castañeda, Jr.
**JUANITO C. CASTAÑEDA, JR.**
Associate Justice

**ERLINDA P. UY**
Associate Justice

**ESPERANZA R. FABON-VICTORINO**
Associate Justice

Ma. Belen
**MA. BELEN M. RINGPIS-LIBAN**
Associate Justice

**JEAN MARIE A. BACORRO-VILLENA**
Associate Justice

**MARIA ROWENA MODESTO-SAN PEDRO**
Associate Justice