REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

REX JAYSON MIRAFLOR TUOZO,
Petitioner,

-*versus*-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 10638

Members:

MANAHAN, *Chairperson,*
REYES-FAJARDO, *and*
ANGELES, *JJ.*

Promulgated:

JUL 17 2025
9:00 a.m.

x- -x

RESOLUTION

MANAHAN, J.:

For resolution of the Court is respondent's *Motion for Reconsideration* filed on April 15, 2025,[1] with petitioner's comment filed on May 13, 2025.[2]

Respondent seeks that the Court reconsider its *Decision* dated March 24, 2025 ("**assailed *Decision***"),[3] which cancelled and set aside the deficiency tax assessments against petitioner for taxable year 2018.

To recall, in the assailed *Decision*, the Court found that respondent failed to validly serve the *Notice of Informal Conference* ("**NIC**") and *Preliminary Assessment Notice* ("**PAN**") upon petitioner, thereby violating the latter's right to due process and rendering the subject tax assessments void. The dispositive portion of the assailed *Decision* reads:[4]

> **ACCORDINGLY**, in light of the foregoing considerations, the present *Petition for Review* is **GRANTED**. The FLD dated December 2, 2020 (including

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[1] Docket, pp. 463-472.
[2] *Comment (Re: Respondent's Motion for Reconsideration)*, Docket, pp. 476-481.
[3] Docket, pp. 444-462.
[4] *Id.* at 460-461.

the corresponding *Assessment Notices*) covering deficiency income tax, VAT, FWT, and FWVAT, including increments thereto, for taxable year 2018, in the aggregate amount of ₱678,021.35, is hereby **CANCELLED** and **SET ASIDE** for being **VOID**.

SO ORDERED.

In his *Motion for Reconsideration*, respondent points out that at the time petitioner filed his protest to the assessments, the statute of limitations for the issuance and service of assessments was suspended due to the COVID-19 pandemic. Respondent also notes that during the pendency of petitioner's protest, petitioner applied for transfer of registration from Makati City to Quezon City. These circumstances, according to respondent, warrants a fresh period to resolve petitioner's protest to the assessment.

As to the service of the NIC and the PAN, respondent alleges that "the Revenue Officer exerted diligence beyond what was stated under the regulations considering that he attempted several times to serve the PAN personally to the Petitioner but it seems that the Petitioner was evading him." Respondent also asserts that a copy of the PAN was served with the aid of the barangay and via registered mail.

In his *Comment (Re: Respondent's Motion for Reconsideration)*, petitioner remarks that respondent's arguments on the extension of the assessment period are irrelevant to the case, and that respondent's allegations of the service of the NIC and the PAN are unfounded. Petitioner asks the Court to dismiss respondent's *Motion for Reconsideration* for being *pro forma*.

We resolve.

First, as aptly observed by petitioner, the extension of the statute of limitations for assessment does not have any bearing on the assailed *Decision*. Already settled is the fact that respondent issued the *Formal Letter of Demand* with attached *Details of Discrepancies* and *Assessment Notices* on December 2, 2020,[5] and petitioner timely protested the same on January

[5] *Decision* dated March 24, 2025, Docket, p. 445.

7, 2021.[6] Whether the assessment was made within or beyond the statute of limitations was not put in issue.

Second, in the assailed *Decision*, the Court found the records bereft of any evidence to show that respondent served the NIC on petitioner. The Court noted that even respondent's own witness failed to testify thereon and expressly admitted lack of firsthand knowledge of such service. Here in the present *Motion for Reconsideration*, respondent contests such finding but did not offer any substantive argument or evidence in support thereof. All respondent offers is bare allegation, which the Court cannot give credence to.

Third, in the assailed *Decision*, the Court also found that respondent failed to comply with the requirements of valid service of the PAN. Respondent allegedly resorted to substituted service, but the records do not establish that the taxpayer's absence was attested to by a barangay official and two disinterested witnesses, and that the assessment notices were left with the barangay official, as required by the pertinent rules and regulations. Respondent likewise allegedly served the PAN through registered mail, but there is no evidence at all tending to prove such fact. In the present *Motion for Reconsideration*, respondent merely reiterated these bare allegations which are exceptionally unsubstantial to merit any reconsideration.

A motion for reconsideration is deemed *pro forma* if does not substantiate the alleged errors in the ruling or decision sought to be reconsidered, or if it merely alleges that the same is contrary to law.[7] As held in the case of *Marina Properties Corporation v. Court of Appeals*:[8]

> Under our rules of procedure, a party adversely affected by a decision of a trial court may move for reconsideration thereof on the following grounds: ... (b) the evidence is insufficient to justify the decision; or (c) the decision is contrary to law. A motion for reconsideration interrupts the running of the period to appeal, unless the motion is *pro forma*...

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[6] *Id.*, p. 446.
[7] *Philippine National Bank v. Paneda*, G.R. No. 149236, February 14, 2007 [Per J. Austria-Martinez, Third Division].
[8] G.R. No. 125447, August 14, 1998 [Per J. Davide, Jr., First Division].

> A motion for reconsideration based on the foregoing grounds is deemed *pro forma* if the same does not specify the findings or conclusions in the judgment which are not supported by the evidence or contrary to law, **making express reference to the pertinent evidence or legal provisions**. It is settled that although a motion for reconsideration may merely reiterate issues already passed upon by the court, that by itself does not make it *pro forma* and is immaterial because what is essential is compliance with the requisites of the Rules.

In *Luzon Stevedoring Co. v. Court of Industrial Relations*,[9] the Supreme Court declared that it is not enough that a motion for reconsideration simply states what part of the decision is contrary to evidence or law; it should also point out why it is so. The purpose of a motion for reconsideration is to convince the court that its main ruling is erroneous, therefore, although the movant may dwell upon the points already raised and passed upon, there must be *bona fide* effort to explain why the court should be regarded as having erred. The lack of such effort is glaring in the instant case.

ACCORDINGLY, the instant *Motion for Reconsideration* filed by respondent on April 15, 2025 is hereby **DISMISSED** for being *pro forma.*

SO ORDERED.

Catherine T. Manahan

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

Marian Ivy F. Reyes-Fajardo

MARIAN IVY F. REYES-FAJARDO
Associate Justice

HENRY S. ANGELES
Associate Justice

[9] G.R. No. L-16682, July 26, 1963 [Per J. Regala, *En banc*].