

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Special Second Division

**EVERWING PROFEM
CORPORATION**

CTA CASE NO. 11082

Petitioner, Members:

**RINGPIS-LIBAN, PJ, Chairperson,
MODESTO-SAN PEDRO, and
FERRER-FLORES, JJ.**

-versus-

Promulgated:

**COMMISSIONER OF
INTERNAL REVENUE,**

Respondent.

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x -----

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is respondent's *Motion for Reconsideration*, filed on March 25, 2026, with petitioner's *Comment* thereto, filed via licensed courier on April 27, 2026.

Respondent assails this Court's February 10, 2026 Decision. He argues that (1) the *National Internal Revenue Code of 1997, as amended* ("NIRC") does not necessarily state that the pendency of a protest bars collection; (2) appeals to this Court do not automatically bar collection, and collection is not suspended by appeal unless ordered by this Court; and (3) delinquency is simply defined as a taxpayer's failure to pay a tax.

Petitioner, meanwhile, contends that (1) the Court correctly found the Warrant of Dstraint and/or Levy ("WDL") was prematurely issued; and (2) respondent's right to collect the assessed taxes has already prescribed.

The Motion lacks merit.

✓

Our finding that the WDL is void was based on the jurisprudence of *Light Rail Transit Authority v. Bureau of Internal Revenue*¹ (“LRTA”). Tellingly, respondent does not mention this Supreme Court ruling even once in his motion. He thus fails to actually address the reasons behind Our ruling, missing the point almost entirely.

Indeed, his arguments around appeals filed before this Court are completely irrelevant to Our ruling, which is based on the pendency of an *administrative* protest. Nowhere in the assailed Decision do We use petitioner’s filing of a Petition for Review before Us as the basis for voiding the WDL, so it is unclear why respondent spends a significant chunk of his motion covering such.

In short, the motion both focuses on irrelevant issues and fails to address the primary basis for Our ruling.

FOR THESE REASONS, respondent’s *Motion for Reconsideration*, filed on March 25, 2026, is hereby **DENIED** for lack of merit.

SO ORDERED.

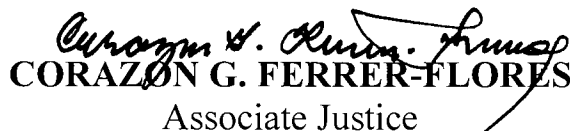


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:



MA. BELEN M. RINGPIS-LIBAN
Presiding Justice



CORAZON G. FERRER-FLORES
Associate Justice

¹ G.R. No. 231238, June 20, 2022.