REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- *versus* -

CANLUBANG WATERWORKS CORPORATION,
Respondent.

CTA EB NO. 2917
(CTA CASE NO. 10682)

Present:

DEL ROSARIO, *P.J.,*
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, *and*
ANGELES, *JJ.*

Promulgated:
JUL 30 2025 10:44 am

x - x

RESOLUTION

MANAHAN, *J.*:

For resolution of the Court of Tax Appeals (CTA) *En Banc* is petitioner's *Motion for Reconsideration (Re: Decision dated 27 February 2025)* filed on March 18, 2025, with respondent's *Comment [on Petitioner Commissioner of Internal Revenue's Motion for Reconsideration dated 17 March 2025]* filed through accredited courier service on April 21, 2025.

For easy reference, the dispositive portion of the assailed Decision[1] reads:

> **ACCORDINGLY**, the instant Petition for Review is **DENIED**, for lack of merit.
>
> **SO ORDERED**.[2]

[1] *En Banc* Docket, pp. 64-77.
[2] See Note 1, p. 76.

Petitioner asserts again in this motion that the CTA has no jurisdiction over the case because respondent's appeal was filed beyond the reglementary period. Furthermore, petitioner's right to collect has not yet prescribed.

Respondent counters that the CTA has jurisdiction over the instant case and that the petitioner's right to collect had already prescribed.

After review of the instant motion, *We* find that petitioner failed to raise any new matter which warrants the reconsideration of the Court.

Again, as to the reckoning date for determining the timeliness of the appeal, the Court *En Banc* found in the assailed Decision that:

> Applying the above provision, petitioner had thirty (30) days from receipt of WDL No. 056-02-10-217 on October 21, 2021,[3] or until November 20, 2021, within which to file its appeal before the CTA. Considering that November 20, 2021 fell on a Saturday, while November 21, 2021 fell on a Sunday, the filing of the Petition for Review before the Court in Division on November 22, 2021 was timely made.
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> Thus, the Court *En Banc* agrees with the pronouncement of the Court in Division in the assailed Decision, as follows:
>
> > 'The Supreme Court has since upheld this stance in a long line of cases. A few recent such cases are ***Commissioner of Internal Revenue v. Manila Medical Services, Inc.***, ***Commissioner of Internal Revenue v. Court of Tax Appeals Second Division, et al.***, and ***La Flor Dela Isabela, Inc. v. Commissioner of Internal Revenue***. These undermine respondent [now, petitioner]'s contention that petitioner [now, respondent] should have filed a judicial appeal thirty (30) days after its receipt of the assessment notices: as the CTA's jurisdiction is not limited to assessments and refunds, petitioner validly appealed the Assailed WDL to this Court. And as the latter is the issuance from which its Petition arose, the reglementary period should be counted from its receipt of said WDL.'
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> Considering that the instant case involves a question relating to the propriety of petitioner's collection proceedings

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[3] Exhibits "P-32" and "R-10", Docket, Vol. V, p. 2464. As to the existence of the WDL, refer to par. 8, Stipulation of Facts, JSFI, Docket, Vol. V, p. 2336.

under the 'other matters' jurisdiction of the CTA, the Court *En Banc* finds that the CTA has jurisdiction over the present case.

Finally, as to the prescription of petitioner's right to collect the subject taxes, the Court *En Banc* found that:

> A review of petitioner's November 6, 2003 letter addressed to respondent readily reveals that the same is a mere demand for payment. Moreover, Section 223(d) of the 1997 NIRC, as amended, in relation to the *QL Development* case, categorically states that the service of a WDL upon a taxpayer or its authorized representative interrupts the 3-year period of the CIR to collect.
>
> Here, considering that the earliest effort of petitioner to institute collection proceedings through the issuance of a WOG was only made on March 18, 2008, or more than 5 years after the issuance of the subject FLD, petitioner's right to collect has indeed prescribed.

To conclude, petitioner merely rehashed the earlier arguments in the Petition for Review which were carefully considered and addressed in the assailed Decision. Hence, the Court *En Banc* finds that the denial of the present motion is in order since no new grounds have been raised to justify its reversal.

ACCORDINGLY, the instant *Motion for Reconsideration (Re: Decision dated 27 February 2025)* is **DENIED**, for lack of merit.

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice