REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

SIXTA LEE GO,
G-40 City Plaza Mall, she claims that she only learned of the subject assessments when she was served with a Warrant of Arrest.[1]

Quiapo, Manila,
#4 Kingfisher Street, Zabarte Subdivision, Novaliches Proper, Quezon City,
Accused.

CTA Crim. Case No. O-659

For: Violation of Section 255 of the National Internal Revenue Code of 1997, as amended by Republic Act 8424

Members:

UY, *Chairperson,*
RINGPIS-LIBAN, *and*
MODESTO-SAN PEDRO, JJ.

Promulgated:

JUN 16 2020
1:30 p.m.

x - x

RESOLUTION

UY, J.:

For resolution is plaintiff's ***MOTION FOR PARTIAL RECONSIDERATION (Re: Decision dated November 27, 2019)***[2] filed on December 12, 2019, with accused's ***COMMENT-OPPOSITION (To the Partial Motion for Reconsideration Filed By The Plaintiff Of The Decision Dated 27 November 2019)***[3] filed on February 20, 2020. In the said Motion, plaintiff prays for the partial reversal of this Court's Decision dated November 27, 2019, the dispositive portion of which reads:

> "**WHEREFORE**, in light of the foregoing considerations, accused **SIXTA LEE GO** is hereby

[1] TSN dated May 22, 2019, p. 31.
[2] Docket (Vol. 2), pp. 517 to 523.
[3] Docket (Vol. 2), pp. 526 to 531.

> **ACQUITTED** for failure of the prosecution to prove her guilt beyond reasonable doubt.
>
> Further, the accused is likewise declared not civilly liable to pay the assessed deficiency income tax and value added tax. Accordingly, Assessment Notice Nos. 32-09-IT-3790 and 32-09-VT-3791, Final Notice Before Seizure dated May 20, 2013, Warrant of Distraint and/or Levy and Warrants of Garnishment, are declared **VOID.**
>
> **SO ORDERED.**"

In its Motion, plaintiff argues that the Court committed a reversible error in failing to adjudge the accused liable for deficiency income tax and value-added tax despite the overwhelming pieces of evidence presented by the plaintiff. According to the plaintiff, it was able to present pieces of evidence to establish preponderance of evidence of the fact of receipt by accused or its duly authorized representative of the PAN, Assessment Notices, and FLD.

In her Comment-Opposition, accused counters that:

1. Contrary to plaintiff's contention that the Decision dated November 27, 2019 allegedly failed to make a finding as to the civil aspect of the case, the assailed judgment methodically ruled on the civil aspect of the instant case. In fact, the discussion on the civil aspect of the charge pertaining to the purported tax liability of the accused was exhaustively deliberated in the assailed decision.

2. Plaintiff presents no new arguments and discussions in its Partial Motion for Reconsideration.

3. Accused cannot be held civilly liable for the purported tax assessment because there was failure on the part of the plaintiff to show and prove that the notices concerning the alleged tax deficiency assessments were actually served upon and received by the taxpayer or her duly authorized representative.

THE COURT'S RULING

Plaintiff's Motion lacks merit.

After a careful examination and consideration of the plaintiff's

Motion, it is noted that the arguments raised in the said Motion are mere reiterations of matters which have already been considered, weighed and resolved in the assailed Decision. Thus, We shall not belabor, in this Resolution, to repeat the disquisitions made therein.

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

SO ORDERED.

ERLINDA P. UY
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice