REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

****

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB NO. 1870** (CTA Case No. 9372) ***Present:*** **DEL ROSARIO,** *P.J.*, **CASTAÑEDA, JR.,** **UY,** **FABON-VICTORINO,** **MINDARO-GRULLA,** **RINGPIS-LIBAN,** and **MANAHAN,** **BACORRO-VILLENA,** and **MODESTO-SAN PEDRO,** *JJ.*
- versus -	
BISAZZA PHILIPPINES, INC., Respondent.	***Promulgated:*** FEB 03 2020 11:03 a.m.

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RESOLUTION

UY, *J.*:

For resolution is the Commissioner of Internal Revenue (CIR)'s **"MOTION FOR RECONSIDERATION Re: Decision dated 02 September 2019"**[1] filed on September 23, 2019, praying for the reversal and setting aside of the Court *En Banc's* Decision dated September 2, 2019, with Bisazza Philippines, Inc.'s **"COMMENT AND/OR OPPOSITION (Re: Motion for Reconsideration dated 23 September 2019)"**[2] filed on October 25, 2019. The dispositive portion of the assailed Decision reads:

> "**WHEREFORE,** in light of the foregoing considerations, the *Petition for Review* is **DENIED** for lack

[1] EB Docket, pp. 134 to 148.
[2] EB Docket, pp. 153 to 190.

of merit. Accordingly the assailed Decision dated March 7, 2018 and Resolution dated May 21, 2018, both rendered by the Court in Division in CTA Case No. 9372 are **AFFIRMED**.

SO ORDERED."

Petitioner's arguments:

In his *Motion*, petitioner reiterates his argument that the Court has no jurisdiction over the case. Allegedly, the subject assessment has become final, executory and demandable for failure of respondent to submit the supporting documents within the sixty-day period from the filing of its protest.

Petitioner likewise claims that the revenue officers assigned to continue the audit were duly authorized without need to issue a new Letter of Authority (LOA); and that the assessment issued pursuant the said audit examination are valid and binding.

Finally, petitioner argues that assessments are presumed correct and made in good faith and that the burden of proof is on the taxpayer contesting the validity or correctness of an assessment to prove not only that the CIR is wrong but that the taxpayer is right.

Respondent's arguments:

In its Comment/Opposition, respondent claims that the instant *Motion* is a mere rehash of petitioner's submissions.

Respondent further contends that the revenue officers who conducted the audit investigation were not authorized through an LOA. As such, the subject deficiency tax assessment is allegedly a nullity. Furthermore, respondent submits that the right to collect the defieciency tax has already prescribed.

Lastly, petitioner did not allegedly refute the findings that the Formal Letter of Demand and Final Assessment Notice are null and void for having been issued in violation of respondent's right to due process.

THE COURT *EN BANC'S* RULING

Petitioner's *Motion for Reconsideration* lacks merit.

After a careful examination and consideration of instant *Motion for Reconsideration*, it is noted that the arguments raised therein are mere reiteration of matters which have already been considered, weighed and resolved in the assailed Decision. Finding no compelling reason to reconsider, modify or reverse Our Decision, We shall no longer belabor in this Resolution, to repeat the disquisitions made therein.

WHEREFORE, in light of the foregoing considerations, the instant *Motion for Reconsideration* is hereby **DENIED** for lack of merit.

SO ORDERED.

ERLINDA P. UY
Associate Justice

WE CONCUR:

(I reiterate my Concurring Opinion)
ROMAN G. DEL ROSARIO
Presiding Justice

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

ESPERANZA R. FABON-VICTORINO
Associate Justice

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

(I reiterate my Separate Concurring Opinion)
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

(I reiterate my Separate Concurring Opinion dated September 2, 2019)
CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice