REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA *EB* NO. 2430** (CTA Case No. 9163)
	Present:
- versus -	**DEL ROSARIO,** *PJ,* **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID,** *and* **FERRER-FLORES,** *JJ.*
ROBINSONS LAND CORPORATION, *Respondent.*	Promulgated: JUN 09 2023 1:14 pm

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RESOLUTION

CUI-DAVID, J.:

For resolution is petitioner's *Motion for Reconsideration (re: Decision dated 17 January 2023)* filed on February 7, 2023, with respondent's *Comment/Opposition (To Petitioner's Motion for Reconsideration)* filed on March 3, 2023.

In his motion, petitioner argues that the Court erred in affirming the Amended Resolution of the First Division, dismissing petitioner's motion for reconsideration for lack of jurisdiction for being filed out of time.

Petitioner submits that he is represented by the Litigation Division of the Bureau of Internal Revenue (BIR), and he is notified of any court processes when the same is received by the Litigation Division. Hence, the reckoning of the fifteen (15)-day reglementary period to appeal is on July 15, 2020, the date when the Litigation Division received the assailed Decision.

Further, petitioner insists that the assessment is valid despite failure (1) to state the due date for the payment of taxes and (2) to provide reasons for the rejection of respondent's defenses in the FLD/FAN since Section 228 of the Tax Code only requires that the taxpayer was informed in writing of his findings and that such notice must contain the facts and the law on which the assessment was based. According to petitioner, respondent was apprised of and availed of the remedies under the law when it filed its protest to the PAN and FLD; thus, the assessments are valid and not contrary to the law.

On the other hand, respondent counters that the assailed Decision has already attained finality for petitioner's failure to timely file a motion for reconsideration. Respondent states that petitioner admitted that the BIR's Internal Investigation Division (IID) is authorized to receive documents on behalf of the Litigation Division. Hence, the receipt date of IID on July 14, 2020, is deemed a receipt by the Litigation Division.

Even considering that the motion for reconsideration is timely filed, the petition must still fail because the assessment is void for failure to state the due dates for payment as declared by the Supreme Court in the case of *Commissioner of Internal Revenue v. Fitness By Design.*[1]

Petitioner's motion fails to impress.

Petitioner's arguments have been thoroughly considered and discussed in the First Division's assailed Decision and Amended Resolution dated July 9, 2020 and February 3, 2021, respectively, and the *En Banc*'s Decision dated January 17, 2023.

Petitioner did not present any compelling argument or additional matters to warrant the modification or reversal of the Court's ruling. It bears reiterating that the assailed Decision has become final and executory because of petitioner's belated filing of his Motion for Reconsideration. Under the doctrine of immutability of judgment, the decision may no longer be modified even if it is meant to correct an

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[1] G.R. No. 215957, November 9, 2016.

erroneous conclusion of law and facts[2] of the Court in Division.

Moreover, the petition would still fail even if the Motion for Reconsideration was timely filed. It must be stressed that petitioner's disregard of the due process standards and rules under Revenue Regulations (RR) No. 12-99, as amended by RR No. 18-2013, and his failure to sufficiently inform respondent of the reasons for his conclusions under Section 228 of the 1997 National Internal Revenue Code (NIRC), as amended, render the subject deficiency tax assessments null and void.

WHEREFORE, petitioner's *Motion for Reconsideration [re: Decision dated 17 January 2023]* is **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

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[2] *People v. Mallari, et al.*, G.R. No. 197164, December 4, 2019.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice