REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

TRAVEL WAREHOUSE, INC.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 10098

Members:

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

Promulgated:

OCT 0 2 2024 4:12 pm

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RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is respondent's *Motion for Reconsideration (Decision dated 12 July 2024)*, filed on August 1, 2024, with petitioner's *Comment [Re: Motion for Reconsideration dated 30 Julu 2024]*, filed via registered mail on August 19, 2024. Respondent assails the Court's Decision, dated July 12, 2024, which granted petitioner's Petition for Review.

The Motion lacks merit.

In the Motion, respondent raises general arguments in support of his position but completely ignores the *specific* reasoning used by the Court in reaching the questioned ruling. Thus, respondent avers that a substantial underdeclaration of sales or income is enough to justify using the 10-year period for assessing but completely ignores how *Commissioner of Internal Revenue v. Philippine Daily Inquirer, Inc.*,[1] which required the presence of willful intent before applying the extended 10-year prescriptive period, was the operative jurisprudence during the relevant period. He claims that a new Letter of Authority was not required to authorize Revenue Officer Josephine C. Cortuna's participation in the assessment but remains tellingly silent on *Commissioner of Internal Revenue v. McDonald's Philippines Realty Corp.*,[2] which definitively refuted that interpretation of the law. He insists that the

[1] G.R. No. 213943, March 22, 2017.
[2] G.R. No. 242670, May 10, 2021.

Preliminary Assessment Notice was duly served to petitioner but has nothing to counter the Court's use of *Commissioner of Internal Revenue v. Yumex Philippines Corporation*[3] and review of *Revenue Regulations* ("*RR*") *No. 12-99, as amended by RR No. 18-13*, to distinguish between mailing and receiving assessment notices and to emphasize the importance of a taxpayer's actual receipt of such notices.

In short, respondent fails to address any of the actual reasons given by this Court for Our ruling. We consequently need neither dwell on respondent's generic arguments nor give serious consideration to his prayer. The reasons delineated in the assailed Decision still stand, valid and unrefuted.

ACCORDINGLY, respondent's *Motion for Reconsideration (Decision dated 12 July 2024)*, filed on August 1, 2024, is hereby **DENIED** for lack of merit.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

ON LEAVE
CORAZON G. FERRER-FLORES
Associate Justice

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[3] G.R. No. 222476, May 5, 2021.