REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

IBMS TECHNOLOGY PHILS. CORPORATION, Petitioner,	**CTA EB NO. 2907** (CTA Case No. 9970)
	Present:
- versus -	**RINGPIS-LIBAN,** *P.J.*, **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
THE COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: JUN 19 2026 3:30p.m.

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RESOLUTION

***BACORRO-VILLENA, J.*:**

For the Court's resolution is petitioner IBMS Technology Phils. Corporation's (**petitioner**'s) "Motion for Partial Reconsideration"[1] (**MPR**), filed *via* accredited courier on 28 November 2025 and *via* email on 01 December 2025, with respondent Commissioner of Internal Revenue's (**respondent**'s/**CIR**'s) "Comment/Opposition (To Petitioner's Motion for Partial Reconsideration)"[2] (**Comment**) filed *via* registered mail on 20 January 2026 and *via* email on 22 January 2026.

In the MPR, petitioner contests the Court *En Banc* Decision[3] of 12 November 2025 (**assailed Decision**) partially granting the instant

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[1] *Rollo*, pp. 333-352.
[2] *Id.*, pp. 360-364.
[3] *Id.*, pp. 302-332.

petition. In the assailed Decision, We ruled that there was neither a violation of petitioner's right to due process nor of its right to speedy disposition of cases. While respondent's right to assess petitioner for deficiency Expanded Withholding Tax (**EWT**) and (**WTC**) for the periods January 2014 to November 2014 had already prescribed, the Court *En Banc*, for lack of evidence, was unable to distinguish the portion of the alleged deficiency that corresponds to the prescribed periods. Thus, the Court *En Banc* then upheld the assessment against petitioner, except for the deficiency Final Withholding Tax (**FWT**), which was cancelled for lack of factual basis. The dispositive portion of the assailed Decision reads:

> ...
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> **ACCORDINGLY**, the instant Petition for Review filed by petitioner IBMS Technology Phils. Corporation on 23 April 2024 is hereby **PARTIALLY GRANTED**. The assailed Decision dated 05 October 2023 and assailed Resolution dated 27 March 2024, of the Special First Division in CTA Case No. 9970, entitled *IBMS Technology Phils. Corporation v. Commissioner of Internal Revenue*, are hereby **AFFIRMED with MODIFICATIONS.**
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> Thus, the assessments for deficiency final withholding tax shall be **CANCELLED** and **WITHDRAWN** and petitioner is **ORDERED TO PAY** respondent the following:

Tax Type	Basic Tax	Surcharge (25%)	Interest (as of 05 February 2018)	Total
IT	₱6,510,495.44	1,627,623.86	₱3,612,343.94	₱11,750,463.24
EWT	35,976.54	8,994.14	21,637.17	66,607.85
WTC	4,901,501.61	1,225,375.40	2,947,883.92	9,074,760.93
DST	25,000.00	6,250.00	15,241.10	46,941.10
IAET	1,992,648.79	498,162.20	805,357.67	3,296,168.66
Total	₱13,465,622.38	₱3,366,405.60	₱7,402,463.80	₱24,234,941.78

> In addition, petitioner is **ORDERED TO PAY** respondent delinquency interest at the rate of twelve percent (12%) per annum on the total amount due of ₱24,234,941.78 from 06 February 2018 until full payment thereof pursuant to Section 249(C) of the NIRC of 1997, as amended.
>
> **SO ORDERED.**
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> ...

We resolve.

Before We delve into the merits, We shall first determine whether the MPR was filed within the prescribed reglementary period.

Section 1, Rule 15 of the Revised Rules of Court of Tax Appeals[4] (**RRCTA**) provides that an aggrieved party may seek a reconsideration or new trial of any decision, resolution or order of the Court by filing an MR or new trial within fifteen (15) days from the date he or she received the notice of the decision, resolution, or order of the Court in question.

In the instant case, petitioner received the assailed Decision on 14 November 2025.[5] Counting 15 days therefrom, petitioner had until 29 November 2025 to file a motion for reconsideration. Thus, the instant MPR filed on 28 November 2025 was filed on time.

Nevertheless, after an examination of the pleadings, We are constrained to deny petitioner's MPR for lack of merit.

First, petitioner alleges that the Court *En Banc* erred in ruling that there was no violation of petitioner's right to due process. It insists that the Preliminary Assessment Notice (**PAN**) was posted through accredited courier, and by this fact alone, should be declared void. We are not convinced. Section 3.1.6 of Revenue Regulations (**RR**) No. 12-99,[6] as amended by RR No. 18-2013,[7] allows respondent's notices to be sent through reputable professional courier service. Moreover, petitioner's

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4 A.M. No. 05-11-07-CTA.

5 See Notice of Decision, *rollo*, p. 301.

6 Implementing the Provisions of the National Internal Revenue Code of 1997 Governing the Rules on Assessment of National Internal Revenue Taxes, Civil Penalties and Interest and the Extra-Judicial Settlement of a Taxpayer's Criminal Violation of the Code Through Payment of a Suggested Compromise Penalty.

7 Amending Certain Sections of Revenue Regulations No. 12-99 Relative to the Due Process Requirement in the Issuance of a Deficiency Tax Assessment. It reads:

...

SEC. 3. Due Process Requirement in the Issuance of a Deficiency Tax Assessment. —

3.1 Mode of procedure in the issuance of a deficiency tax assessment:

...

3.1.6 Modes of Service. — The notice (PAN/FLD/FAN/FDDA) to the taxpayer herein required may be served by the Commissioner or his duly authorized representative through the following modes:

...

(iii) Service by mail is done by sending a copy of the notice by registered mail to the registered or known address of the party with instruction to the Postmaster to return the mail to the sender after ten (10) days, if undelivered. **A copy of the notice, may also be sent through reputable professional courier service.** If no registry or reputable professional courier service is available in the locality of the addressee, service may be done by ordinary mail.

own witness testified that Group Supervisor (**GS**) Marilou J. Cortez (**Cortez**) and Revenue Officer (**RO**) Roland S. Dela Torre (**Dela Torre**) personally served the PAN at petitioner's office.[8] We maintain Our ruling that petitioner cannot present the said witness' retraction because by the time of retraction, trial had concluded and the Court of Tax Appeals' (**CTA**'s) Special First Division had already promulgated its decision.

Second, petitioner claims that the Final Assessment Notice (**FAN**) is void for failure to state the definite amount of tax liability. Specifically, petitioner points out that respondent simply imposed a straight twenty percent (20%) interest on the basic deficiency taxes without specifying the months or specific periods that such interest accrued. This argument deserves scant consideration. Even if We brush aside the fact that petitioner raised this argument for the first time in the MPR, still, the imposition of interest on the basic deficiency taxes did not affect the definiteness of the amount of tax liability. The FAN[9] clearly demands the payment of ₱26,216,929.92 on or before the stated due date.

As for the other issues raised, specifically: (1) that it was not given the full 15 days to respond to the PAN prior to the issuance of the FAN; (2) the alleged violation of petitioner's right to speedy disposition of cases; (3) the alleged prescription of the period to assess; and (4) the disallowance of salaries and wages not subjected to withholding tax, petitioner failed to raise any new **substantial** argument which would warrant reconsideration or modification of the Court *En Banc*'s findings and rulings.

In the case of *Licomcen Incorporated v. Foundation Specialists, Inc.*,[10] the Supreme Court, citing *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*,[11] held that –

> ...
>
> The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, **does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and**

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8 See assailed Decision, *rollo*, at p. 304.
9 Exhibits "R-7" / "P-16", BIR Records, pp. 533-538.
10 G.R. No. 167022, 31 August 2007; emphasis supplied.
11 G.R. No. 109645, 04 March 1996.

> **submitted for decision.** This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; and it would be a needless act, too, **with respect to issues raised for the first time, these being, x x x deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial** (Sec. 14, Art. VIII, Constitution); i.e., the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or **the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.**
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> ...

Having failed to present substantial arguments that would warrant further consideration, the petitioner's MPR must necessarily fail.

WHEREFORE, in view of the foregoing, petitioner IBMS Technology Phils. Corporation's "Motion for Partial Reconsideration" filed on 28 November 2025 is **DENIED** for lack of merit.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice