REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

DIZON COUNTRY FRESH, INC., *Petitioner,*	**CTA Case No. 9719**
	Members:
- versus -	**DEL ROSARIO,** *PJ, Chairperson,* **MANAHAN,** and **REYES-FAJARDO,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: OCT 26 2023; 9:00AM

x---x

RESOLUTION

REYES-FAJARDO, *J.*:

In the Decision[1] dated June 27, 2023, it was found that petitioner denied receipt of the Bureau of Internal Revenue (BIR)'s Preliminary Assessment Notice (PAN) dated December 28, 2016, purportedly mailed by the latter to the former. Despite such occurrence, respondent failed to satisfactorily establish that the person who received the same, *i.e.*, a certain Mr. Richard Sacdo (Mr. Sacdo), is duly authorized by petitioner to receive BIR notices on its behalf. Therefore, respondent fell short in proving that there was actual receipt of said PAN by petitioner, violative of its right to due process.

Additionally, the BIR failed to demonstrate that all the requirements for valid service of the PAN, prescribed by Section 3.1.6 of Revenue Regulations (RR) No. 12-99, as amended by RR No. 18-2013 were complied with. In the end, we pronounced:

> **WHEREFORE**, the Petition for Review dated November 20, 2017, filed by Dizon Country Fresh, Inc., is **GRANTED**. Accordingly, the alleged income tax (IT) – IT-ELA36521-13-17-258;

---

1 Docket, pp. 554-569.

> value added tax (VAT) - VT-ELA36521-13-17-258; expanded withholding tax (EWT) - WE-ELA36521-13-17-258; improperly accumulated earnings tax (IAET) - IE-ELA36521-13-17-258; and compromise penalty - MC-ELA36521-13-17-258 assessments, for taxable year 2013, in the total amount of ₱14,893,789.20, embodied in the Formal Letter of Demand and Final Assessment Notices, all dated January 13, 2017, are **CANCELLED** and **WITHDRAWN**.
>
> Respondent, his representatives, agents, or other persons acting in his behalf are **ENJOINED** from implementing the collection of the deficiency tax assessments, for taxable year 2013, in the total amount of ₱14,893,789.20, embodied in the Formal Letter of Demand and Final Assessment Notices, all dated January 13, 2017, against petitioner.
>
> **SO ORDERED.**

On July 26, 2023, respondent posted his Motion for Reconsideration (Decision of 27 June 2023),[2] contending that: (1) he may *not* be faulted from non-compliance with Section 3.1.6 of RR No. 12-99, as amended by RR No. 18-2013; and (2) Mr. Sacdo's receipt of the PAN is tantamount to petitioner's receipt of said notice, as he is a security guard stationed in the latter's registered address.

On August 24, 2023, petitioner filed its Opposition/Comment (against respondent's motion for reconsideration),[3] retorting that respondent failed to adduce sufficient proof that Mr. Sacdo is duly authorized by petitioner to receive the BIR's PAN on its behalf. Moreover, there was no evidence showing that the PAN was actually mailed to petitioner.

The Motion must be denied.

Indeed, the contentions brought forth by respondent in his motion were already addressed, discussed, and found wanting in the Decision dated June 27, 2023. Reinventing the wheel simply dwindles our time and resources. *Social Justice Society (SJS) Officers v. Lim*[4] decreed:

---

2 *Id.* at pp. 570-575.
3 *Id.* at pp. 579-584.
4 G.R. No. 187836, March 10, 2015 (Resolution on Motion for Reconsideration).

> 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 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, 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.

WHEREFORE, respondent's Motion for Reconsideration (Decision of 27 June 2023), posted on July 26, 2023, is **DENIED**. The Decision dated June 27, 2023, is **AFFIRMED**.

SO ORDERED.

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

We Concur:

ROMAN G. DEL ROSARIO
Presiding Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice