REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

PEOPLE OF THE PHILIPPINES, *Plaintiff,*	**CTA CRIM. CASE NO. O-895**
	Members: **RINGPIS-LIBAN,** *Chairperson,*
-versus-	**MODESTO-SAN PEDRO,**
	FERRER-FLORES, *JJ.*
ENRICO CANDELARIA TUAZON, *Accused.*	Promulgated: FEB 12 2024 9:30 a.m.

x -- x

RESOLUTION

For the Court's resolution is plaintiff's "Motion for Reconsideration", filed on 29 August 2023, without any comment from accused.[1]

Aggrieved by this Court's Resolution, dated 31 July 2023 ("Assailed Resolution"), which dismissed the case against herein accused for insufficiency of evidence, the prosecution claims that nothing in the relevant laws, rules, and regulations substantively require the provision of a due date for the validity of a Final Assessment Notice ("FAN").

The Motion must be denied as this issue was already covered by this Court in the Assailed Resolution. As We observed there, the jurisprudence set by the cases of ***Commissioner of Internal Revenue v. Pascor Realty and Development Corp.***[2] and ***Commissioner of Internal Revenue v. Fitness By Design Inc.***[3] clearly establish the following: (a) the inclusion of a due date is a substantive requirement for the validity of a FAN; and (b) a failure to comply with this requirement renders the accompanying assessment void. Plaintiff's Motion raises nothing to controvert the applicability of such jurisprudence here, and its contention that the law does not require a due date crumbles via a quick perusal of the above-cited decisions.

Accordingly, the Motion is bereft of merit and must be denied.

---

[1] *See* Records Verification, dated 13 November 2023, Records.
[2] G.R. No. 128315, 29 June 1999.
[3] G.R. No. 215957, 9 November 2016.

WHEREFORE, plaintiff's Motion for Reconsideration is hereby **DENIED**. The Resolution, dated 31 July 2023, is hereby **AFFIRMED**.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice