

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER
INTERNAL REVENUE,

OF
Petitioner,

CTA EB NO. 2967
(CTA Case No. 10498)

Present:

-versus-

RINGPIS-LIBAN, PJ
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES,
ANGELES,
TESTON, and
CENTENO-DIJAMCO, JJ.

NCR CORPORATION
PHILIPPINES,
Respondent.

Promulgated:

SEP 15 2026

X-----X

RESOLUTION

RINGPIS-LIBAN, P.J.:

For resolution is petitioner's *Motion for Reconsideration (of the Decision dated March 23, 2026)* filed on April 7, 2026, with respondent's *Comment (to Petitioner's Motion for Reconsideration)* filed on May 4, 2026.

Petitioner moves for the reconsideration of the Court's decision, which affirmed the court *a quo*'s decision and voided the assessment against respondent on the grounds that the Revenue Officer (RO) lacked authority to conduct the audit¹ and that respondent's right to due process was violated when petitioner merely reiterated *verbatim* its *Preliminary Assessment Notice* (PAN) findings in the

¹ Decision, *Rollo*, pp. 105-108.

Formal Letter of Demand (FLD), without considering respondent's defenses in its *Reply to the PAN*.²

Respondent opposed the motion on the grounds that Revenue Memorandum Order No. 43-90 continues to be applicable to assessments, the absence of the Letter of Authority issued to RO Abigail Caybyab to conduct the audit renders the present assessment void and, finally, there was violation of due process in the light of *Commissioner of Internal Revenue v. Avon Products Manufacturing, Inc.*,³ which held that the issuance of identical PAN and Formal Assessment Notice (FAN) is an indication that the Bureau of Internal Revenue (BIR) did not consider the taxpayer's explanations contained in its protest.

The Court is *unconvinced* and must, therefore, *deny* the motion.

The Court notes that the arguments in the motion are the very same points raised in the petition filed with the Court⁴ and need not be addressed anew in this resolution. All these matters were already considered and extensively discussed by the Court *En Banc* in the assailed decision.

In the case of *Shangri-La International Hotel Management Ltd., et al. vs. Developers Group of Companies, Inc.*,⁵ the Supreme Court denied respondent's Motion for Reconsideration for being a mere reiteration of their previous arguments, and for failure to raise matters substantially plausible or compellingly persuasive to warrant the reversal of the assailed Decision, thus:

"The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.

Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought."

In view of the foregoing, the Court *En Banc* deems it unnecessary to reiterate the foregoing discussions, as doing so would serve no purpose beyond superfluity. ✓

² *Id.*, pp. 109-113.

³ G.R. Nos. 201398-99 and 201418-19 dated October 3, 2018.

⁴ *Rollo*, pp. 21-39.

⁵ G.R. No. 159938, January 22, 2007.

ACCORDINGLY, petitioner's *Motion for Reconsideration (of the Decision dated March 23, 2026)* is **DENIED** for lack of merit.

SO ORDERED.

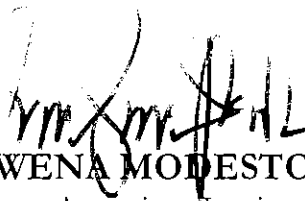


MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

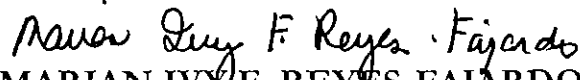
WE CONCUR:



JEAN MARIE A. BACORRO-VILLENA
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



MARIAN IVY F. REYES-FAJARDO
Associate Justice



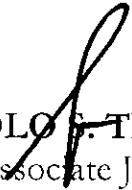
LANEE S. CUI-DAVID
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice



HENRY S. ANGELES
Associate Justice



PAOLO F. TESTON
Associate Justice



DEBBIE JEAN I. CENTENO-DIJAMCO
Associate Justice