REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Special Third Division

JIMMY KHO,
Petitioner,

-*versus*-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 10308

Members:

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

Promulgated:

JAN 08 2024
2:12 p.m.

x -- x

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is respondent's "Motion for Reconsideration" ("Motion"), filed via registered mail on 3 November 2023, with petitioner's "Comment/Opposition (to Motion for Reconsideration)", filed on 20 November 2023.

Respondent insists that this Court's 14 September 2023 Decision ("Assailed Decision"), which granted the Petition for Review in this case, should be reversed and set aside. It argues that petitioner failed (a) to disprove the validity and enforceability of the subject assessment; and (b) to timely file his Petition for Review. Petitioner opposes these contentions by claiming that the instant Motion is *pro forma*.

The Motion must be denied.

First, respondent's argument that petitioner failed to disprove the validity and enforceability of his assessment lacks any basis. He simply *says* that this is so, without examining the specific arguments of petitioner to *show* that this is so. Crucially, respondent also completely ignores this Court's discussions, in the Assailed Decision, of the infirmities in the relevant Letter of Authority or of the prescription of his right to collect the assailed taxes. Absent any attempt to directly refute the specific findings of the Assailed Decision, the Court deems this argument unworthy of further consideration.

Respondent's contention on the untimely filing of the Petition for Review is similarly cavalier in its disregard for the facts of this case and the findings of the Decision it is supposedly assailing. He bases his claim on the date of petitioner's receipt of the Final Decision on Disputed Assessment ("FDDA"), despite petitioner's filing of a Request for Reconsideration to the same and respondent's own subsequent issuance of a Denial Letter. Indeed, he remains conveniently silent on said Denial Letter. He thus fails to raise any actual objections to (a) the Court's use of the date of petitioner's receipt of the Denial Letter, not the FDDA, as the start of the prescriptive period for the filing of a Petition for Review; or (b) Our resultant finding that petitioner timely filed his judicial appeal.

In short, respondent's Motion is utterly without merit.

WHEREFORE, respondent's Motion for Reconsideration is hereby **DENIED**. The Decision, dated 14 September 2023, is hereby **AFFIRMED**.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

I CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice