

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE, **CTA *EB* NO. 3001**
(CTA Case No. 10937)
Petitioner,

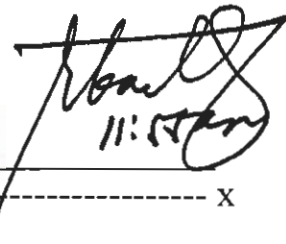
-versus-

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

SOUTH COTABATO 1 ELECTRIC COOPERATIVE, INC.,
Respondent.

Promulgated:

SEP 23 2026



X ----- X

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is petitioner's *Motion for Reconsideration (Re: Decision promulgated on 03 December 2025)*, filed on December 17, 2025, with respondent's *Comment/Opposition* thereto, filed on January 26, 2026.

The Motion is bereft of merit.

Petitioner raises two arguments: (1) there was no valid administrative protest to the assessment; and (2) since the assessment was not protested, petitioner validly issued the Preliminary Collection Letter ("PCL"), so his right to collect the assessed amount has not prescribed. Both arguments, however, completely miss the point of Our ruling. For (1), petitioner still does not show how the procedural rules for judicially protesting an assessment is relevant to this case, which does not involve a judicial protest to an assessment. As for (2), petitioner merely claims that the issuance of the PCL initiated collection efforts. He completely fails to acknowledge

or address Our discussion of the PCL’s contents, however, which is what actually lead Us to find that the PCL did not initiate collection efforts.

For having little to no connection to the actual reasons behind Our ruling, the Motion deserves scant consideration.

FOR THESE REASONS, petitioner’s *Motion for Reconsideration (Re: Decision promulgated on 03 December 2025)*, filed on December 17, 2025, is hereby **DENIED** for lack of merit. The Decision, dated December 3, 2025, is **AFFIRMED**.

SO ORDERED.

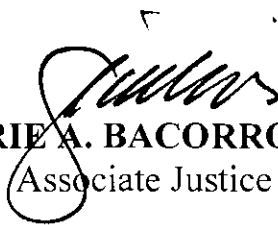


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

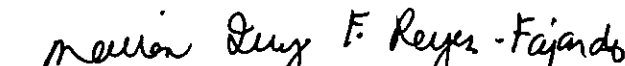
WE CONCUR:



MA. BELEN M. RINGPIS-LIBAN
Presiding Justice



JEAN MARIE A. BACORRO-VILLENA
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 S. TESTON
Associate Justice


DEBBIE JEAN I. CENTENO-DIJAMCO
Associate Justice