REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB NO. 2821** (CTA Case No. 10043)
- versus -	Present: **DEL ROSARIO,** *P.J.,* **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
GREENLEE CP ELECTRICAL CORP., Respondent.	Promulgated: MAY 07 2025 1:45

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RESOLUTION

RINGPIS-LIBAN, *J.*:

This resolves Petitioner's "Motion for Reconsideration [Re: Decision dated September 19, 2024]"[1] ("Motion for Reconsideration") filed on October 11, 2024, with Respondent's "Comment (To Petitioner's Motion for Reconsideration)"[2] ("Comment) filed on December 05, 2024.

Petitioner's Motion for Reconsideration prays for the reconsideration and setting aside of the Court *En Banc*'s Decision[3] dated September 19, 2024; and the rendition of another decision ordering Respondent to pay the amount of Php23,792,523.40 representing the 2014 deficiency assessment for income tax, value-added tax, expanded withholding tax, fringe benefit tax and documentary stamp tax plus twenty percent (20%) deficiency and delinquency interest per

[1] Rollo, pp. 105-120.
[2] *Id.*, pp. 134-138.
[3] *Id.*, pp. 85-103.

annum until December 31, 2017 pursuant to Sections 248 and 249 of the National Internal Revenue Code (NIRC) of 1997, as well as twelve percent (12%) interest on the total unpaid amount computed from January 01, 2018 until full payment thereof pursuant to Section 249 (C) of the NIRC of 1997 as amended by Republic Act No. 10963, otherwise known as the Tax Reform for Acceleration and Inclusion (TRAIN) and as implemented by Revenue Regulations No. 21-2018.

The dispositive portion of the Decision promulgated by this Court on September 19, 2024 reads:

> "**WHEREFORE**, premises considered, the Petition for Review filed with the Court *En Banc* on November 20, 2023 is **DENIED** for lack of merit. Accordingly, the Decision dated June 21, 2023 and Resolution dated October 13, 2023 in CTA Case No. 10043 are **AFFIRMED**.
>
> **SO ORDERED.**"[4]

In his Motion for Reconsideration, Petitioner contends that the Special First Division has no jurisdiction over the original petition since Respondent failed to file a valid protest to the Formal Letter of Demand ("FLD") / Final Assessment Notice ("FAN"), making the assessment final, due and demandable. Moreover, the 30-day period must be reckoned from September 18, 2018 when the Warrant of Garnishment was received by the Bank of Philippine Islands ("BPI"), and not on January 31, 2019 which Respondent alleged as the date it was informed by BPI of the warrant.

Also, Petitioner insists that the Petition for Review filed with the court *a quo* is insufficient in form, the Secretary's Certificate showing that it is not the directors of Respondent who gave the authority to Charles C. Yao to sign and to represent it, but a certain Greenlee Facility Solutions, Inc.

Petitioner further maintains that assuming *arguendo* that the Court can exercise jurisdiction over the original case and that the original petition is sufficient in form, Respondent failed to show the incorrectness of the subject assessment. According to Petitioner, tax assessments by examiners are presumed correct and made in good faith, following the doctrine of presumption of regularity.

Lastly, Petitioner avers that the Court *En Banc* erred in affirming the ruling of the Special First Division which held that Respondent was not accorded due

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4 *Id.,* Decision dated September 19, 2024, p. 102.

process for the failure of Petitioner to prove valid service of the Preliminary Assessment Notice (PAN) and FLD/FAN.

On the other hand, Respondent, in its Comment, asserts that it could not have filed any protest concerning the disputed assessments considering that it never received any FLD/FAN.

Additionally, Respondent points out that the proper Secretary's Certificate to correct the initial defect in CTA Case No. 10043 was submitted on June 13, 2019 and was deemed as substantial compliance by the Special First Division, as supported in the case of *Median Container Corporation v. Metropolitan Bank and Trust Company*[5].

Finally, Respondent contends that it does not need to prove the incorrectness of the disputed assessment, as there was no valid assessment to speak of, a consequence of violation by Petitioner of Respondent's right to due process.

We resolve to deny Petitioner's Motion for Reconsideration for lack of merit.

The arguments raised by Petitioner in its motion are mere recapitulation of the arguments raised in its Petition for Review filed with this Court. In addition, these issues have been amply considered, weighed and resolved in the Decision promulgated on September 19, 2024. Thus, We shall not belabor, in this Resolution, to repeat the disquisitions made therein.

In sum, the Court *En Banc* finds no cogent reason to overturn the Decision dated June 21, 2023 and Resolution dated October 13, 2023 of the Special First Division.

WHEREFORE, premises considered, Petitioner's "Motion for Reconsideration (Re: Decision dated September 19, 2024)" is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

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[5] G.R. No. 166904, August 11, 2008.

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes-Fajardo

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice