REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

DANILO N. MATIAS,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 11025

Members:

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

Promulgated:

OCT 09 2023 2:05 pm

x---x

RESOLUTION

In the interest of justice, respondent's Motion with Leave of Court to Admit Attached Comment/Opposition with the attached *Comment/Opposition (Re: Petitioner's Motion for Reconsideration dated 01 August 2023)* filed on September 11, 2023 is **GRANTED**. The attached *Comment/Opposition (Re: Petitioner's Motion for Reconsideration dated 01 August 2023)* is **ADMITTED** as part of the case records.

Also for resolution of the Court is petitioner Danilo N. Matias' *Motion for Reconsideration* filed via registered mail on August 2, 2023 and received by this Court on August 15, 2023 with respondent Commissioner of Internal Revenue (CIR)'s *Comment/Opposition (Re: Petitioner's Motion for Reconsideration dated 01 August 2023)* filed on September 11, 2023.

Petitioner seeks reconsideration of this Court's Resolution promulgated on July 10, 2023, (the "Assailed Resolution") which dismissed the Petition for Review for lack of jurisdiction.

In seeking reconsideration of the Assailed Resolution, petitioner insists that this Court has jurisdiction over the present case. He mainly posits that disputing a void assessment is duly encompassed or included in the term "other matters" over which this Court has appellate jurisdiction.

He also maintains that the government's right to collect the alleged deficiency taxes is already prescribed due to absence of a valid waiver. He also postulates that a void assessment cannot be the root of a warrant of distraint/levy or garnishment.

In his *Comment/Opposition (Re: Petitioner's Motion for Reconsideration dated 01 August 2023)*, respondent points out that this Court properly dismissed the petition for lack of jurisdiction and that petitioner's *Motion for Reconsideration* lacks merit and should be denied. Respondent emphasizes that petitioner improperly invoked the case of *Philippine Journalists, Inc. v. Commissioner of Internal Revenue*[1] given that the factual milieu of that case is different from that of the present case.

After careful evaluation of the arguments raised by petitioner vis-à-vis the case records as well as the relevant statutory rules and jurisprudence, this Court resolves to deny the present *Motion for Reconsideration* for lack of merit.

This Court stands by its ruling that it is bereft of any jurisdiction to take cognizance of the present case. This matter had been sufficiently discussed in the Assailed Resolution and the same need not be repeated here.

All told, petitioner failed to raise any compelling reason to warrant the modification much less reversal of this Court's findings.

WHEREFORE, petitioner's *Motion for Reconsideration* is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

---

[1] G.R. No. 162852, December 16, 2004.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice