REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB NO. 2039** (CTA Case No. 8992)
- versus -	Present: **DEL ROSARIO,** *P.J.,* **CASTAÑEDA, JR., UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA,** *and* **MODESTO-SAN PEDRO,** *JJ*
GRAND PLAZA HOTEL CORPORATION, Respondent.	Promulgated: JAN 19 2021 3:37 p.m.

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RESOLUTION

RINGPIS-LIBAN, *J*.:

This resolves Petitioner's "Motion for Reconsideration (Re: Decision dated 29 September 2020)"[1] ("Motion for Reconsideration") filed on October 20, 2020, with Respondent's "Comment/Opposition (to the CIR's Motion for Reconsideration dated 29 September 2020)" ("Comment") filed on November 16, 2020, seeking to set aside the Decision[2] promulgated on September 29, 2020 ("Assailed Decision"), and another one be rendered ordering Respondent to pay the deficiency tax assessments for taxable year 2008 amounting to an aggregate amount of Php506,028,228.24, as well as surcharge and interests.

The dispositive portion of the Assailed Decision reads:

> "**WHEREFORE**, premises considered, the Petition for Review filed with the Court *En Banc* on March 27, 2019 is **DENIED** for lack of merit. Accordingly, the October 29, 2018

[1] Rollo, pp. 86-103.
[2] *Id.,* pp. 69-81.

Amended Decision and March 11, 2019 Resolution in CTA Case No. 8992 are **AFFIRMED**.

SO ORDERED."[3]

In his Motion for Reconsideration, Petitioner claims that while there is no disputed assessment, the Court *En Banc* erred in ruling that the Court in Division properly assumed jurisdiction over Respondent's original petition for review.

Petitioner also contends that even assuming that the present case falls under the scope of "other matters", the same is filed out of time.

Lastly, Petitioner maintains that the Court should not have declared the deficiency tax assessment as void for allegedly not containing a definite due payment, since Respondent is already estopped from questioning its validity.

On the other hand, Respondent, in its Comment, states that the arguments raised by Petitioner in his motion are merely a rehash of his arguments, both before the Court *En Banc* and the Court in Division. Respondent additionally states that the Assailed Decision correctly ruled that the Court of Tax Appeals has jurisdiction to review collection proceedings, and such review may include a review of the validity of the assessment as well.

Equally, Respondent indicates that the Petition for Review filed before the Court in Division was filed on time. Finally, Respondent submits that it is established by law and jurisprudence that a tax assessment is void for failure to specify a due date for payment.

We find for Respondent.

Petitioner's contentions are mere reiterations of the arguments he has raised in his "Petition for Review". Moreover, these issues have been amply considered, weighed and resolved in the Assailed Decision. Thus, to discuss anew the explanation of the Court on these matters is superfluity.

In sum, the Court *En Banc* finds no cogent reason to warrant a reconsideration of the Assailed Decision.

WHEREFORE, premises considered, Petitioner's "Motion for Reconsideration (Re: Decision dated 29 September 2020)" is **DENIED** for lack of merit.

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[3] *Id.*, p. 80.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

(With due respect, I maintain my Dissenting Opinion)
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice