REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB NO. 2033** (CTA Case No. 8909)
- versus -	Present: **DEL ROSARIO,** *P.J.,* **CASTAÑEDA, JR., UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA,** *and* **MODESTO-SAN PEDRO,** *JJ.*
FAR EAST SEAFOOD, INC., Respondent.	Promulgated: MAR 16 2021 2:05 pm

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RESOLUTION

RINGPIS-LIBAN, *J.:*

This resolves Petitioner's "Motion for Reconsideration (Re: Decision promulgated 14 July 2020)"[1] ("Motion for Reconsideration") filed on August 17, 2020 *via* registered mail, with Respondent's "Comment (To Petitioner's Motion for Reconsideration)"[2] ("Comment") filed on January 19, 2021, seeking to set aside the Decision[3] promulgated on July 14, 2020 ("Assailed Decision"), and another one be rendered denying Respondent's original petition filed with the court *a quo* for lack of merit and ordering Respondent to pay the total amount of Php29,420,114.49 for deficiency income tax, expanded withholding tax, withholding tax – compensation, value-added tax, documentary stamp tax for the taxable year 2010 as well as surcharge, compromise penalty and deficiency and delinquency interest.

The dispositive portion of the Assailed Decision reads:

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1 Rollo, pp. 193-206.
2 *Id.,* pp. 210-214.
3 *Id.,* pp. 177-92.

> "**WHEREFORE**, premises considered, the Petition for Review filed with the Court *En Banc* on April 08, 2019 is **DENIED** for lack of merit. Accordingly, the October 19, 2018 Decision and March 04, 2019 Resolution in CTA Case No. 8909 are **AFFIRMED**.
>
> **SO ORDERED.**"[4]

In his Motion for Reconsideration, Petitioner avers that Respondent is estopped from denying receipt of the Preliminary Assessment Notice ("PAN"). All the notices issued by Petitioner were served directly to Respondent's registered address at Davao Fish Port Complex, Lizada Toril, Davao City.

Petitioner also asserts that the presumption of regularity that the mandated personnel from the Post Office exercised their functions with diligence and regularity, should tilt the balance of justice in its favor.

Moreover, Petitioner contends that bare denial by Respondent without competent proof does not contradict the disputable presumption laid down in Section 3 of Rule 131 of the Rules of Court.

Lastly, Petitioner maintains that Respondent was never denied its right to due process. Under the law and applicable jurisprudence, there can only be denial of due process if there is failure on the part of Petitioner to inform Respondent of the facts and law upon which the assessment was made.

On the other hand, Respondent, in its Comment, states that thirty-three (33) of the thirty-seven (37) paragraphs of arguments in Petitioner's Motion for Reconsideration replicate those in his Petition for Review.

We agree with 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.

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4 *Id.*, p. 191.

WHEREFORE, premises considered, Petitioner's "Motion for Reconsideration (Re: Decision promulgated 14 July 2020)" is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

(On Official Leave)
ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice