REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PACIFICHUB CORPORATION,
Petitioner,

CTA Case No. 8895

Members:

\- versus -

BAUTISTA, *Chairperson*
FABON-VICTORINO, and
RINGPIS-LIBAN, *JJ.*

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Promulgated:

MAR 2 2 2018
11:05 a.m.

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RESOLUTION

***Fabon-Victorino, J.*:**

This resolves respondent's *Motion for Reconsideration (Re: Decision promulgated on August 31, 2017)* filed on September 26, 2017, with petitioner's *Comment/Opposition* thereto filed on November 24, 2017.

Respondent seeks reconsideration of the August 31, 2017 Decision, the decretal portion of which reads:

> **WHEREFORE**, premises considered, the instant Petition for Review is **GRANTED**. The Warrant of Distraint and/or Levy dated September 12, 2014, as well as, the Notice

of Denial dated January 10, 2014, are **NULL** and **VOID**.

SO ORDERED.

In challenging the Court's Decision, respondent submits the following arguments:

I. The Honorable Court has no jurisdiction over the Petition for Review.

II. The Warrant of Distraint and/or Levy was validly issued.

III. The Notice of Denial of petitioner's request for abatement was issued in accordance with the Tax Code and all relevant BIR issuances.

In rejecting respondent's quest for reconsideration, petitioner submits that the Court correctly ruled that (1) it has jurisdiction over the present case; (2) a plain reading of the *Notice of Denial* dated January 10, 2014 reveals that it failed to state the grounds for the denial of petitioner's request for abatement in utter disregard of the mandatory requirement of Section 4 of Revenue Regulations No. 13-2001; and (3) the *Warrant of Distraint and Levy* dated September 12, 2014 is void for having been issued without a valid assessment.

A judicious examination of the record and meticulous evaluation of the arguments proffered by respondent in his *Motion for Reconsideration* show that there is no sufficient and cogent reason to disturb the ruling of the Court in the assailed Decision of August 31, 2017. The arguments stated in the *motion* have already been thoroughly discussed and passed upon by the Court, specifically in pages 7–10 and 14-23 of the assailed Decision. To discuss them anew is frivolous.

WHEREFORE, there being no new matters or issues advanced that will merit reconsideration, let alone modification of the assailed Decision of August 31, 2017, respondent's *Motion for Reconsideration* dated September 26, 2017 is hereby **DENIED**, for lack of merit.

SO ORDERED.

ESPERANZA R. FABON-VICTORINO
Associate Justice

We concur:

LOVELL R. BAUTISTA
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice