REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Third Division

MYTEL MOBILITY SOLUTIONS, INC. (NOW MERGED WITH MY SOLID TECHNOLOGIES & DEVICES CORPORATION),
Petitioner,

-*versus*-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 9786

Members:
UY, *Chairperson,*
RINGPIS-LIBAN, *and*
MODESTO-SAN PEDRO, *JJ.*

Promulgated:
MAR 0 2 2021 12:58 p.m.

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RESOLUTION

MODESTO-SAN PEDRO, J.:

The Case

Before this Court is respondent's Motion for Reconsideration, filed by registered mail on 16 October 2020,[1] with petitioner's Comment/Opposition (Re: Motion for Reconsideration dated October 12, 2020) ("Comment"), filed on 17 December 2020.[2]

In the Motion for Reconsideration,[3] respondent alleges that:

1. The subject deficiency tax assessments are valid because the examining revenue officers, Philipp King S. Cartagena and Jose DR. Magsombol III, were duly authorized to conduct the audit of the petitioner's books of accounts and other accounting records; and

2. Petitioner's right to due process was not violated considering that it was able to respond to all the notices that were issued or sent to it.

[1] Records, Vol. 2, pp. 708-718.
[2] Records, Vol. 2.
[3] *Id.*, pp. 709-714.

In its Comment,[4] petitioner counter-argued as follows:

1. Respondent's deficiency tax assessment against petitioner for CY 2010 are null and void because the revenue officers who conducted the audit investigation had no authority to examine the latter's books of accounts in violation of law and relevant jurisprudence.

2. Respondent violated petitioner's right to due process when he prematurely issued the final assessment notice, thereby depriving the petitioner of its guaranteed 15-day period to file a reply to the preliminary assessment notice.

We deny the Motion for Reconsideration.

Following a studied review of the arguments raised by respondent, it appears that these have already been sufficiently passed upon, discussed, and judiciously resolved in the Decision, dated 23 September 2020. The Motion discloses no cogent reason to disturb the findings and conclusions which this Court made in said Decision.

WHEREFORE, the Motion for Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

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[4] Records, Vol. 2.