REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PEOPLE OF THE PHILIPPINES,
Petitioner,

- *versus* -

JOSE EDUARDO C. DELGADO, and DELBROS, INC.,
Respondents.

CTA EB CRIM. NO. 077
(CTA Crim. Case No. O-660)

Present:

Del Rosario, *P.J.*,
Castañeda, Jr.,
Uy,
Ringpis-Liban,
Manahan,
Bacorro-Villena,
Modesto-San Pedro,
Reyes-Fajardo, and
Cui-David, *JJ.*

Promulgated:
FEB 2 1 2022 10:00 am

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RESOLUTION

CASTAÑEDA, JR., *J.:*

For resolution of the Court *En Banc* is petitioner's Motion for Reconsideration[1] filed on July 1, 2021. Petitioner's Motion seeks reconsideration of the Decision of the Court *En Banc* promulgated on June 9, 2021,[2] (Assailed Decision) denying the present Petition for Review for lack of merit.

Respondents filed their Comment/Opposition Against Motion for Reconsideration [Re: Decision Dated 09 June 2021] via registered mail on October 27, 2021.

[1] Court *En Banc* Docket. pp. 93-101.
[2] *Id.*, pp. 67-92.

In its Motion for Reconsideration, petitioner asked this Court to reconsider respondents' civil liability. Petitioner argues that the right of the BIR to collect is based on a valid assessment that is final, executory and demandable and that respondents are liable to pay deficiency internal revenue taxes for the year 2008.[3]

Respondents, on the other hand, argue that the BIR failed to prove that they received the assessment notices. Respondents also assert that no new letter of authority was issued authorizing the reassigned revenue officer to examine respondents' books. Finally, respondents maintain that the issues and arguments raised in the present motion for reconsideration are mere rehash and repetition of the same issues and arguments already raised and duly passed upon by this Court. There being no matters or issues raised to warrant reversal thereof, the motion for reconsideration must be denied.

Petitioner's Motion for Reconsideration shall be denied.

A careful review of the case records and the arguments raised by petitioner in its Motion for Reconsideration reveals that the arguments relied upon are mere reiterations or restatement of the matters which have already been thoroughly discussed and passed upon by the Court *En Banc* in the Assailed Decision. Petitioner failed to raise any new or substantial matter or any compelling reason that will justify reversal or even modification of the Court *En Banc*'s findings.

Accordingly, the Court *En Banc* stands by its ruling that petitioner's evidence miserably failed to satisfactorily prove that respondents *actually* received the PAN, FLD and Assessment Notices. Hence, the failure of petitioner to prove actual receipt of the assessment notices by respondents leads to the conclusion that no assessment was validly issued.

In sum, the Court *En Banc* finds no plausible reason to deviate from its ruling in the Assailed Decision.

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

SO ORDERED.

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

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[3] *Id.*, pp. 94-99.

WE CONCUR:

(I reiterate my Concurring Opinion.)
ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

(I reiterate my concurrence with the Concurring & Dissenting Opinion of Justice Villena.)
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

(I reiterate my Concurring & Dissenting Opinion.)
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice