**REPUBLIC OF THE PHILIPPINES**
*Court of Tax Appeals*
**QUEZON CITY**

***En Banc***

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| **COMMISSIONER OF INTERNAL REVENUE,** *Petitioner,* | **CTA *EB* NO. 2778** (CTA Case No. 10207) |
| | Present: |
| *-versus-* | **DEL ROSARIO, P.J.,** **RINGPIS-LIBAN,** **MANAHAN,** **BACORRO-VILLENA,** **MODESTO-SAN PEDRO,** **REYES-FAJARDO,** **CUI-DAVID,** **FERRER-FLORES,** *and* **ANGELES,** *JJ.* |
| **GRAND GEO SPHERES CONSTRUCTION CORP.,** *Respondent.* | Promulgated: NOV 18 2024 9:40 am |

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# RESOLUTION

***MODESTO-SAN PEDRO, J.:***

For the Court's resolution is petitioner's *Motion for Reconsideration (Re: Decision dated July 12, 2024)*, filed on August 7, 2024, with respondent's *Comment (To Petitioner Commissioner of Internal Revenue's Motion for Reconsideration dated 6 August 2024)*, filed via licensed courier on August 19, 2024. Petitioner assails the Court's Decision, dated July 12, 2024, which denied the instant Petition for Review for lack of merit.

The Motion is likewise bereft of merit.

Petitioner raises two major arguments: (1) that he duly served the subject assessment notices to respondent via registered mail; and (2) that respondent's underdeclaration of its taxable sales justified the use of the extended 10-year prescriptive period for assessments.

Both arguments ignore the actual reasons given by the Court *En Banc* for its findings on the corresponding issues. The claim of valid service is undermined by the distinction between mailing assessment notices and receiving them, a distinction discussed in the assailed Decision and based on *Commissioner of Internal Revenue v. Yumex Philippines Corporation*[1] ("*Yumex*"). The claim also completely ignores the Court in Division's finding that respondent actually failed to strictly comply with the rules on mailing assessment notices, specifically *Section 3.1.6(iii), Paragraph 2 of Revenue Regulations* ("*RR*") *No. 12-99, as amended by RR No. 18-13*.

Meanwhile, petitioner's argument that respondent's underdeclaration justified the use of the extend 10-year period is similarly refuted by *Commissioner of Internal Revenue v. BF Goodrich, Phils., Inc.*,[2] the operative jurisprudence when petitioner issued the Preliminary Assessment Notice, and *Commissioner of Internal Revenue v. Philippine Daily Inquirer, Inc.*, the operative jurisprudence when petitioner issued the Final Assessment Notices, both of which required the presence of willful intent before resort to the extended 10-year period could be made. As with *Yumex* and *RR No. 12-99, as amended by RR No. 18-13*, this was already discussed by the Court *En Banc* in the assailed Decision.

Petitioner thus failed to address the actual specific reasons for the Court *En Banc*'s denial of his Petition. Consequently, said reasons remain unchallenged, and the questioned denial must stand.

**ACCORDINGLY**, petitioner's *Motion for Reconsideration (Re: Decision dated July 12, 2024)*, filed on August 7, 2024, is hereby **DENIED** for lack of merit. The Decision, dated July 12, 2024, is hereby **AFFIRMED**.

**SO ORDERED.**

**MARIA ROWENA MODESTO-SAN PEDRO**
Associate Justice

***WE CONCUR:***

**ROMAN G. DEL ROSARIO**
Presiding Justice

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[1] G.R. No. 222476, May 5, 2021.
[2] G.R. No. 104171, February 24, 1999.

**MA. BELEN M. RINGPIS-LIBAN**
Associate Justice

**CATHERINE T. MANAHAN**
Associate Justice

**JEAN MARIE A. BACORRO-VILLENA**
Associate Justice

**MARIAN IVY F. REYES-FAJARDO**
Associate Justice

**LANEE S. CUI-DAVID**
Associate Justice

**CORAZON G. FERRER-FLORES**
Associate Justice

**ON LEAVE**
**HENRY S. ANGELES**
Associate Justice