

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL
REVENUE,

Petitioner,

CTA EB NO. 3039
(CTA Case No. 10095)

Present:
RINGPIS-LIBAN, P.J.,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES,
ANGELES,
TESTON, *and*
CENTENO-DIJAMCO, *II*.

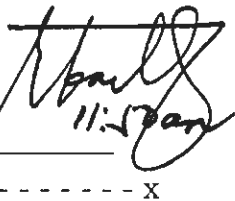
- versus -

PLASTIC CONTAINER
PACKAGING CORPORATION,

Respondent.

Promulgated:

OCT 01 2026



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RESOLUTION

RINGPIS-LIBAN, *L*:

This resolves Petitioner’s “Motion for Reconsideration on the Decision dated April 22, 2026”¹ (“Motion for Reconsideration”) filed on May 11, 2026, with Respondent’s “Comment (Re: Motion for Reconsideration of the Decision dated April 22, 2026)”² (“Comment”) filed *via* accredited courier on June 23, 2026.

Petitioner’s Motion for Reconsideration prays for the reversal and setting aside of the Decision dated May 23, 2024 promulgated in CTA Case No. 10095, the Resolution issued on November 07, 2024 in CTA Case No. 10095, and the Court *En Banc*’s Decision³ dated April 22, 2026.

¹ Docket, pp. 145-154.

² *Id.*, pp. 157-169.

³ *Id.*, pp. 130-142.

The dispositive portion of the Decision promulgated by this Court on April 22, 2026 reads:

“**WHEREFORE**, premises considered, the Petition for Review filed by petitioner Commissioner of Internal Revenue is hereby **DENIED** for lack of merit. The Decision dated May 23, 2024 and the Resolution dated November 7, 2024 of this Court’s Special First Division in CTA Case No. 10095 are hereby **AFFIRMED**.

SO ORDERED.”⁴

In his Motion for Reconsideration, Petitioner contends that the Final Assessment Notices and Formal Letter of Demand (FAN/FLD) for the taxpayer’s delinquent taxes were issued within the prescriptive period since the period to assess respondent’s deficiency taxes has not yet prescribed. According to petitioner, it is only in the execution of the waiver of the period to collect that the amount of taxes must be specified, and not on the waiver of the period to assess. This is because during the assessment stage, the Bureau of Internal Revenue (BIR) is still in the process of examining and determining the tax liability of the taxpayer. Additionally, respondent is estopped from questioning the validity of its waiver, for it allowed the BIR to rely on it without raising any objection against its validity.

Petitioner also claims that there is no violation of Respondent’s right to due process. Petitioner maintains that the Preliminary Assessment Notice (PAN) and FAN/FLD were duly served and received. Respondent was notified of the assessment and was given ample time and opportunity to protest the assessment.

On the other hand, Respondent, in its Comment, asserts that Petitioner is mistaken in its belief that the waiver of the period to assess need not specify the particular taxes to be assessed nor the amount thereof as it may simply state “all internal revenue taxes”. Respondent emphasizes that the Supreme Court had previously ruled that logically, there can be no agreement if the kind and amount of taxes to be assessed or collected were not indicated.

Respondent likewise avers that Petitioner should have provided the rationale as to why the deficiency assessments were retained. Since there was no explanation, following *Commissioner of Internal Revenue v. Avon Products Manufacturing*⁵, there was violation of the taxpayer’s right to due process.

⁴ *Id.*, Decision dated April 22, 2026, p. 141.

⁵ G.R. Nos. 201398-99, October 3, 2018.

We resolve to deny Petitioner’s Motion for Reconsideration for lack of merit.

The arguments raised by Petitioner in his motion are mere recapitulation of the arguments raised in his Petition for Review filed with this Court. In addition, these issues have been amply considered, weighed, and resolved in the Assailed Decision. Thus, We shall not belabor, in this Resolution, to repeat the disquisitions made therein.

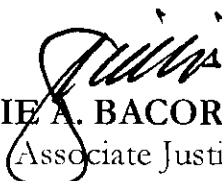
In sum, the Court *En Banc* finds no cogent reason to overturn the assailed Decision dated April 22, 2026 which affirmed the Decision dated May 23, 2024 and Resolution dated November 07, 2024 of the CTA Special First Division.

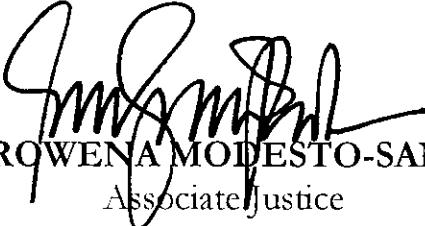
WHEREFORE, premises considered, Petitioner’s “Motion for Reconsideration on the Decision dated April 22, 2026” is **DENIED** for lack of merit.

SO ORDERED.


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:


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


CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice


PAOLO B. TESTON
Associate Justice


DEBBIE JEAN I. CENTENO-DIJAMCO
Associate Justice