

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

**COMMISSIONER OF INTERNAL
REVENUE,**

Petitioner,

CTA *EB* NO. 2751
(CTA Case No. 10129)

Present:

-versus-

**DEL ROSARIO, P.J.,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and
ANGELES, JJ.**

GOLDXTREME TRADING CO.,

Respondent.

Promulgated:

AUG 09 2024

X ----- X

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is petitioner's *Motion for Reconsideration* (Notice of Decision promulgated on April 17, 2024), filed on May 7, 2024, with respondent's *Comment (To Petitioner's Motion for Reconsideration dated May 6, 2024)*, filed via registered mail on June 3, 2024. Petitioner seeks the setting aside of this Court *En Banc*'s Decision, dated April 17, 2024, which dismissed the instant Petition for Review for being belatedly filed and observed that the arguments raised therein merely rehashed arguments already refuted by the Court in Division.

The Motion is bereft of merit.

While petitioner quotes a variety of Supreme Court decisions and insists that these should be applied to this case, he does not offer any reason

for such. He simply states that the lapses which led to the late filing of his Petition “were not made intentionally [or] intended to cause delay” without supporting said claims or explaining such lapses. With no good reason for a liberal application of procedural rules to this case, We stand by Our dismissal of the Petition.

As for petitioner’s contentions regarding his failure to properly serve the second Letter of Authority to respondent and the invalidity of the relevant Assessment Notices, the same merely reiterate the arguments he raised before the Court in Division. However, the latter’s Resolution, dated April 12, 2023, already thoroughly debunks said arguments. These have remained unchanged and fail to acknowledge, much less correct, the infirmities in petitioner’s position as identified by the Court *a quo*. We thus need not go over these arguments here. For similar reasons, even if the Petition was not dismissed for lack of jurisdiction, it would still be denied for lack of merit.

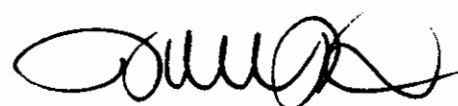
ACCORDINGLY, the instant Motion for Reconsideration (Notice of Decision promulgated on April 17, 2024), filed on May 7, 2024, is hereby **DENIED** for lack of merit. The assailed Decision, dated April 17, 2024, is hereby **AFFIRMED**.

SO ORDERED.



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:



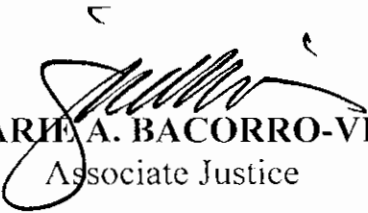
ROMAN G. DEL ROSARIO
Presiding Justice



MA. BELEN M. RINGPIS-LIBAN
Associate Justice



CATHERINE T. MANAHAN
Associate Justice

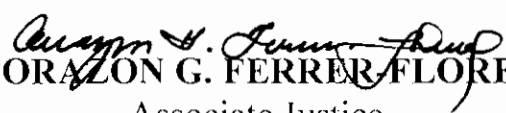


JEAN MARIE A. BACORRO-VILLENA
Associate Justice

ON OFFICIAL BUSINESS
MARIAN IVY F. REYES-FAJARDO
Associate Justice



LANEE S. CUI-DAVID
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice



HENRY S. ANGELES
Associate Justice