



**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

SPECIAL FIRST DIVISION

CTA CASE NO. 10243

**OROVILLE RESOURCES AND
VENTURES, INC. (ORVI),**
Petitioner,

- versus -

NOTICE OF RESOLUTION

**COMMISSIONER OF INTERNAL
REVENUE,**
Respondent.

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo St., Legazpi Village
Makati City

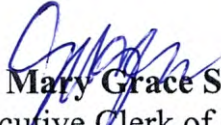
ATTY. SYLVIA R. ALMA JOSE
ATTY. AYESHA HANIA B. GUILING-MATANOG
Room 703, Litigation Division, BIR National Office Building
Sen. Miriam P. Defensor-Santiago Avenue
Diliman, Quezon City

ATTY. ELEUTERIO F. DIAO IV
Room 220, Tomas Saco Scapes (TSS)
Tomasco Street, Macasandig, Cagayan De Oro City
9000 Misamis Oriental

GREETINGS:

You are hereby notified by these presents that on **August 11, 2026**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **August 24, 2026.**


Atty. Mary Grace S. Ringpis
Executive Clerk of Court II

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

SPECIAL FIRST DIVISION

**OROVILLE RESOURCES CTA CASE NO. 10243
AND VENTURES, INC.
(ORVI),**

Petitioner,

Members:

-versus-

BACORRO-VILLENA, *Acting Chairperson, and*
CUI-DAVID, JJ.

**COMMISSIONER OF
INTERNAL REVENUE,**

Promulgated:

Respondent.

AUG 11 2026 1:45 PM

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RESOLUTION

CUI-DAVID, J.:

For resolution is respondent's ***Motion for Reconsideration (Re: Decision dated 27 February 2026) [Motion for Reconsideration]***, filed on March 18, 2026, with petitioner's ***Comment/Opposition to Respondent's Motion for Reconsideration***, filed on May 6, 2026.

Respondent seeks reconsideration and reversal of the *Decision* dated February 27, 2026 (**assailed Decision**), which granted petitioner's *Petition for Review*. The dispositive portion of the assailed *Decision* reads:

WHEREFORE, premises considered, the instant *Petition for Review* filed by petitioner Oroville Resources and Ventures, Inc. (ORVI), is hereby **GRANTED**.

Accordingly, the deficiency income tax, value-added tax, expanded withholding tax, final withholding tax, documentary stamp tax, and compromise penalties in the aggregate amount of ₱1,102,977.34 for taxable year 2017, as reflected in the Formal Letter of Demand and the corresponding Assessment

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Notices dated July 4, 2019, as well as the Warrant of Distraint and Levy dated December 16, 2019, are hereby **CANCELLED** and **SET ASIDE**.

Respondent Commissioner of Internal Revenue, or any person acting on his behalf, is hereby **ENJOINED** and **PROHIBITED** from further instituting, pursuing, or otherwise taking any action for the collection of the foregoing void assessments.

SO ORDERED.

In his *Motion for Reconsideration*, respondent raises the following grounds: (1) the Court has no jurisdiction over the instant *Petition for Review*; and (2) petitioner was not denied due process.

As to the first ground, respondent maintains that petitioner failed to file a protest against the Formal Letter of Demand and Final Assessment Notice (**FLD/FAN**). Thus, there was neither a decision nor inaction by the Commissioner of Internal Revenue (CIR) regarding a disputed assessment that could be appealed to this Court. Consequently, respondent maintains that the assessments had long become final, executory, and demandable.

Anent the second ground, respondent avers that the revenue officers followed the guidelines set forth in Revenue Regulation No. 18-2013. Accordingly, petitioner should be deemed to have received the notices issued by the Bureau of Internal Revenue (**BIR**). Respondent likewise asserts that petitioner's representative deliberately registered the business address in a manner designed to evade the receipt of government notices.

For its part, petitioner avers that respondent failed to raise any new, substantial, or compelling argument that would warrant the reversal of the assailed *Decision*.

As to the issue on jurisdiction, petitioner contends that this Court is vested with jurisdiction not only over disputed assessments but likewise over "other matters" arising under the National Internal Revenue Code and other laws administered by the BIR. This necessarily includes the authority to determine the validity of collection measures, such as a Warrant of Distraint and Levy (**WDL**).

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Petitioner emphasizes that the Court correctly found that the Letter of Authority (**LOA**) and subsequent notices were improperly served, and this finding constitutes a fatal defect that vitiates the entire assessment process.

After careful consideration, the instant *Motion for Reconsideration* must fail.

The Court finds no cogent reason to modify or overturn the assailed *Decision*. The arguments raised by petitioner were thoroughly considered, resolved, and addressed in the assailed *Decision*. In the absence of any new or significant grounds in petitioner's plea for reconsideration, the conclusion of the Court in the assailed *Decision* that respondent failed to establish proper service of the LOA, the subsequent assessment notices and, ultimately, the WDL, thereby violating petitioner's right to due process and rendering the deficiency tax assessment void, is maintained.

Respondent argues that the FLD/FAN was properly served and that petitioner failed to timely file a protest thereto, rendering the assessment final and executory. This argument is unavailing.

As correctly held in the assailed *Decision*, **the assessments were declared void**; hence, they never attained finality and cannot be considered delinquent obligations.¹ Consequently, any collection effort based on such void assessments, including the continued implementation of the WDL, lacks a legal basis.

As jurisprudence teaches, when an assessment is void *ab initio* for want of due process, it produces no legal effect and may be assailed at any time, even if no protest was filed.² A void assessment cannot serve as the basis for any administrative or judicial collection proceeding. Hence, the enforcement of the WDL predicated upon such assessment cannot be sustained.

Furthermore, it is well-settled that if the issues raised in a motion for reconsideration are mere rehashes of those already passed upon and adjudged unmeritorious by the Court, these cannot be regarded as substantial and do not require further

¹ *Ortiz Memorial Chapel, Inc. v. Commissioner of Internal Revenue*, G.R. No. 278483, December 3, 2025 [Per J. Singh, Third Division].

² *Id.*

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discussion. Any additional discourse would be unnecessary and repetitive.³

The Supreme Court's pronouncement in *Social Justice Society (SJS) Officers v. Lim*⁴ is likewise instructive:

The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; and it would be a needless act, too, with respect to issues raised for the first time, these being, as above stated, deemed waived because not asserted at the first opportunity. **It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); i.e., the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.** (Emphasis supplied)

WHEREFORE, premises considered, respondent's *Motion for Reconsideration (Re: Decision dated 27 February 2026)* is hereby **DENIED** for lack of merit.

SO ORDERED.


LANEE S. CUI-DAVID
Associate Justice

³ *Social Justice Society (SJS) Officers v. Lim*, G.R. Nos. 187836 & 187916, March 10, 2015 [Per J. Perez, *En Banc*] citing *Ortigas and Company Limited Partnership v. Judge Velasco*, G.R. No. 109645 & 112564, March 4, 1996 [Per J. Narvasa, Third Division].

⁴ G.R. Nos. 187836 & 187916, March 10, 2015 [Per J. Perez, *En Banc*].

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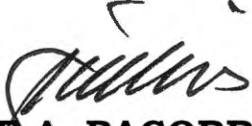
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I CONCUR:


JEAN MARIE A. BACORRO-VILLENA
Associate Justice