

Special Third Division

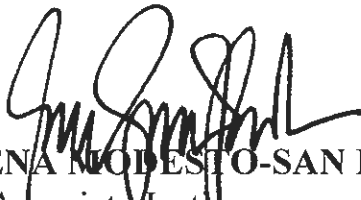
However, Our ruling that the subject assessment is void was founded on two reasons: (1) respondent's right to collect the assessed Value-Added Tax had prescribed; and (2) the Formal Letter of Demand ("FLD") did not address the arguments raised by petitioner in its protest to the Preliminary Assessment Notice. ✓

Respondent's arguments are thus completely unrelated to Our findings and may as well have been filed to assailed a wholly different Decision. Neither a letter sent during the informal conference nor the FDDA are the FLD. Respondent's reasons for his assessment cannot be raised in a Motion for Reconsideration before this Court to magically cure their absence from the FLD. Finally, none of respondent's present contentions so much as mention the issue of prescription.

The Motion thus deserves scant consideration.

ACCORDINGLY, respondent's *Motion for Reconsideration (Decision dated 27 February 2024)* is hereby **DENIED** for lack of merit. The assailed Decision, dated February 27, 2024, is hereby **AFFIRMED**.

SO ORDERED.

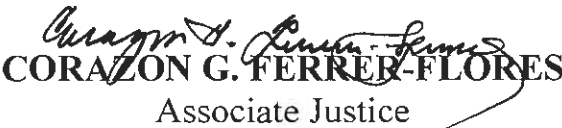


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:



MA. BELEN M. RINGPIS-LIBAN
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice