REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

GETZ PHARMA (PHILS.), INC.,
Respondent.

CTA *EB* NO. 2316
(CTA Case No. 8922)

Present:

DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO, *and*
CUI-DAVID, *JJ.*

Promulgated:
MAY 16 2022 4:12

x --- x

RESOLUTION

MODESTO-SAN PEDRO, J.:

The Case

For the Court's resolution is petitioner's **Motion for Reconsideration**[1] ("Motion"), filed via registered mail on 28 February 2022 and received by the Court on 9 March 2022, with respondent's **Comment (Re: Motion for Reconsideration dated February 28, 2022)**[2] ("Comment"), filed on 4 April 2022.

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[1] *EB* Records, pp. 93-97.
[2] *Id.*, pp. 102-108.

In his Motion, petitioner seeks the reversal and setting aside of this Court's Decision[3] ("Assailed Decision"), promulgated on 3 February 2022, the dispositive portion of which reads as follows:

> "**WHEREFORE**, premises considered, the instant Petition for Review is hereby **DENIED** for lack of merit. Accordingly, the Court in Division's Decision promulgated on 17 January 2020, and the Resolution, dated 15 July 2020, are both **AFFIRMED**.
>
> Petitioner Commissioner of Internal Revenue, his duly authorized representatives, or any other person acting on his behalf are hereby **ENJOINED** from enforcing the collection of deficiency taxes for taxable year 2010 assessed against respondent Getz Pharma (Phils.), Inc. in the Formal Letter of Demand with enclosed Assessment Notices, all dated 14 January 2014. This order of suspension is **IMMEDIATELY EXECUTORY**, consistent with ***Section 4, Rule 39 of the Rules of Court.***
>
> **SO ORDERED**."[4]

In his Motion, respondent repeats his two main arguments from his Petition for Review. *First*, he insists that respondent was not deprived of due processes as it (a) was informed of the legal and factual bases of the assessment through the Preliminary Assessment Notice ("PAN"), dated 27 December 2013, and the Final Letter of Demand ("FLD/FAN"), dated 14 January 2014, and (b) was able to intelligently contest said Assessment through its Protest to the FLD/FAN, filed with petitioner on 13 February 2014.[5] *Second*, petitioner invokes the lifeblood doctrine, positing that the assessment must be upheld as taxes are the lifeblood of the government.[6]

Meanwhile, in its Comment, respondent counter-argues by claiming that *first*, petitioner violated its right to due process by failing to respect its fifteen(15)-day period to file a protest to the PAN, a substantive requirement under ***Section 228 of the National Internal Revenue Code of 1997, as amended***, and ***Revenue Regulation No. 12-99***;[7] and *second*, the lifeblood doctrine cannot be used to disregard a taxpayer's right to due process.[8]

Petitioner's Motion lacks merit.

A perusal of the Motion shows that the arguments raised therein are merely copied *verbatim* from petitioner's Petition for Review, which have already been considered, passed upon, and resolved by this Court in its Assailed Decision.

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[3] *Id.*, pp. 70-83.
[4] *Id.*, p. 82.
[5] *Id.*, pp. 93-95.
[6] *Id.*, p. 96.
[7] *Id.*, pp. 103-106.
[8] *Id.*, pp. 106-107.

It is well-settled that a Motion for Reconsideration containing a mere rehash of grounds and arguments that have already been considered and resolved by the Court before the Decision sought to be reconsidered is rendered does not need a new judicial determination.[9] The Court need not "cut and paste" pertinent portions of the Decision or re-write the *ponencia* in accordance with the outline of the Motion for Reconsideration.[10] Therefore, there is no necessity to discuss and rule again on these grounds since this would be a useless formality of ritual invariably involving merely a reiteration of the reasons for rejecting the arguments advanced by the movant already set forth in the judgment.[11]

In ***Shangri-la International Hotel Management v. Developers Group of Companies, Inc.***,[12] the Supreme Court enunciated that it is incumbent upon the movant to convince the Court that certain findings or conclusions are contrary to law, to wit:

> "The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.
>
> Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, **it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law**. As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought."
> (Emphasis, Ours.)

Given that respondent's rehash of his prior arguments does not identify or elucidate any such findings or conclusions in the Assailed Decision, the Court sees no reason to grant his Motion.

WHEREFORE, petitioner's **Motion for Reconsideration** is hereby **DENIED** for lack of merit.

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[9] People v. Agacer, G.R. No. 177751, 7 January 2013 *citing* People v. Larrañaga, G.R. Nos. 138874-75, 21 July 2005; Madeleine Mendoza-Ong v. Hon. Sandiganbayan, et al., G.R. Nos. 146368-69, 18 October 2004.

[10] Land Bank of the Philippines v. Gallego, Jr., G.R. No. 173226, 31 January 2018 *citing* Social Justice Society (SJS) Officers v. Lim, G.R. No. 187836, 10 March 2015 *and* Ortigas Land Co. Ltd. Partnership v. Judge Velasco, G.R. No. 109645, 4 March 1996.

[11] *Ibid*; People v. Agacer, G.R. No. 177751, 7 January 2013 *citing* People v. Larrañaga, G.R. Nos. 138874-75, 21 July 2005 *and* Ortigas Land Co. Ltd. Partnership v. Judge Velasco, G.R. No. 109645, 4 March 1996.

[12] G.R. No. 159938, 22 January 2007.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

Ma. Belen
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice