REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

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DIZON FARMS PRODUCE, INC., *Petitioner,*	**CTA EB No. 2516** (CTA Case No. 9711)
-versus-	
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	

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COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA EB No. 2521** (CTA Case No. 9711)
	Present:
-versus-	**DEL ROSARIO,** *P.J.,* **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** and **ANGELES,** *JJ.*
DIZON FARMS PRODUCE, INC., *Respondent.*	Promulgated: MAR 07 2024 4:18pm

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RESOLUTION

REYES-FAJARDO, J.:

For the Court's resolution are the following:

1) *Motion for Reconsideration*[1] filed by Dizon Farms Produce, Inc. ("DFPI") on August 22, 2023, with *Comment (To Dizon Farms Produce, Inc.'s Motion for Reconsideration dated 18 August 2023)*[2] filed by the Commissioner of Internal Revenue ("CIR") via registered mail on November 20, 2023; and

2) *Motion for Reconsideration (of the Decision dated 01 August 2023)*[3] filed by the CIR via registered mail on August 18, 2023, with *Opposition/Comment (Against Commissioner of Internal Revenue's Motion for Reconsideration dated August 18, 2023 in CTA EB Case No. 2521)*[4] filed by DFPI on November 21, 2023.

The Decision[5] promulgated on August 1, 2023 ("assailed Decision") denied the consolidated Petitions for Review for lack of merit and affirmed the earlier Decision of the Third Division of this Court in CTA Case No. 9711, cancelling and setting aside the Final Assessment Notice (FAN) and Assessment Notices for value-added tax (VAT), expanded withholding tax (EWT), improperly accumulated earnings tax (IAET), and compromise penalty in the aggregate amount of ₱56,112,075.48 for being void, and ordering DFPI to pay the deficiency documentary stamp tax (DST) in the amount of ₱1,053,918.16, inclusive of the twenty-five percent (25%) surcharge, twenty percent (20%) deficiency interest, and twenty percent (20%) delinquency interest imposed thereon under the National Internal Revenue Code (NIRC) of 1997, as amended.[6]

The dispositive portion of the assailed Decision reads:

> "**WHEREFORE**, in light of the foregoing considerations, the consolidated Petitions for Review are **DENIED** for lack of merit. Accordingly, the Decision promulgated on January 5, 2021 and Resolution promulgated on July 8, 2021 rendered by the Third Division of this Court in CTA Case No. 9711 are **AFFIRMED**.

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1 Motion for Reconsideration, CTA EB No. 2516, Docket, pp. 117 to 125.
2 Comment, CTA EB No. 2516, Docket, pp. 146 to 147.
3 Motion for Reconsideration, CTA EB No. 2516, Docket, pp. 126 to 137.
4 Opposition/Comment, CTA EB No. 2516, Docket, pp. 142 to 145.
5 Decision, CTA EB No. 2516, Docket, pp. 96 to 113.
6 *Id.* at pp. 55 to 56; CTA EB No. 2521, Docket, pp. 46 to 47.

SO ORDERED."

In its *Motion for Reconsideration,*[7] DFPI maintains that the doctrine of estoppel can never be applied to a taxpayer's agreement or consent to pay taxes, whether voluntarily or pursuant to an assessment. DFPI further argues that even if the doctrine of estoppel is applied against it, the DST assessment must still fail for lack of factual basis. In this regard, DFPI prays that the Court considers the Final Report of the Independent Certified Public Accountant in the cancellation of the DST assessment.

In its *Comment (To Dizon Farms Produce, Inc.'s Motion for Reconsideration dated 18 August 2023),*[8] the CIR opposes DFPI's Motion for Reconsideration as a mere rehash of arguments already raised in DFPI's *Motion for Partial Reconsideration* dated January 29, 2021[9] and *Petition for Review* dated September 23, 2021.[10]

The CIR, in its *Motion for Reconsideration (of the Decision dated 01 August 2023)*[11] argues that, contrary to the Court's findings, DFPI was not deprived of its constitutional right to due process and that the FAN and Assessment Notices are *prima facie* correct and made in good faith.

DFPI, in its *Opposition/Comment (Against Commissioner of Internal Revenue's Motion for Reconsideration dated August 18, 2023 in CTA EB Case No. 2521),*[12] counters the CIR's *Motion for Reconsideration*[13] as mere rehash of the latter's arguments raised in its *Motion for Reconsideration* dated February 2, 2021[14] and *Petition for Review* dated August 11, 2021.[15]

We decide.

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7 Motion for Reconsideration, CTA EB No. 2516, Docket, pp. 117 to 125.
8 Comment, CTA EB No. 2516, Docket, pp. 146 to 147.
9 CTA Case No. 9711, Docket, Volume 2, pp. 654 to 659.
10 Petition for Review, CTA EB No. 2516, Docket, pp. 16 to 24.
11 Motion for Reconsideration, CTA EB No. 2516, Docket, pp. 126 to 137.
12 Opposition/Comment, CTA EB No. 2516, Docket, pp. 142 to 145.
13 Motion for Reconsideration, CTA EB No. 2516, Docket, pp. 126 to 137.
14 CTA Case No. 9711, Docket, Volume 2, pp. 662 to 678.
15 Petition for Review, CTA EB No. 2521, Docket, pp. 1 to 20.

The Court finds no compelling reason to reverse or modify the assailed Decision dated August 1, 2023.

The arguments forwarded by both parties have already been passed upon and discussed at length by the Court. Any further discussion will only be unnecessarily repetitive.

The pronouncement in *Social Justice Society (SJS) Officers, et al. v. Lim*,[16] is instructive:

> The grounds relied on being mere reiterations of the issues already passed upon by the Court, there is no need to "cut and paste" pertinent portions of the Decision or re-write the ponencia in accordance with the outline of the instant motion.
>
> As succinctly put by then Chief Justice Andres R. Narvasa in Ortigas and Co. Ltd. Partnership v. Judge Velasco on the effect and disposition of a motion for reconsideration:
>
>> 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.

[16] G.R Nos. 187836 & 187916, March 10, 2015.

WHEREFORE, in light of the foregoing considerations, DFPI's *Motion for Reconsideration* and the CIR's *Motion for Reconsideration (of the Decision dated 01 August 2023)* are **DENIED** for lack of merit.

SO ORDERED.

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

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

ON LEAVE
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

ON OFFICIAL BUSINESS
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice