REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

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COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB No. 2667** (CTA Case No. 9953)
	Present:
- versus -	**DEL ROSARIO, *P.J.*, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** and **ANGELES, *JJ.***
EXECUTIVE INTERNATIONAL MOVERS, INC., Respondent.	Promulgated: AUG 05 2024 2:15 pm

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RESOLUTION

FERRER-FLORES, J.:

For resolution is the **Motion for Reconsideration (on the Decision dated January 18, 2024)** (*Motion for Reconsideration*) filed by **petitioner Commissioner of Internal Revenue (petitioner/CIR)** on February 8, 2024,[1] without respondent's comment as per Records Verification dated March 25, 2024.[2]

The instant *Motion for Reconsideration* assails the Decision of this Court promulgated on January 18, 2024 (assailed Decision), the dispositive portion of which reads:

[1] *Rollo*, pp. 92 to 97.
[2] *Rollo*.

> **WHEREFORE**, in light of the foregoing, the Petition for Review filed on August 25, 2022 by the Commissioner of Internal Revenue is **DENIED** for lack of merit. The Decision dated March 14, 2022 and the Resolution dated July 19, 2022 of the Court in Division in CTA Case No. 9953 are **AFFIRMED**.
>
> **SO ORDERED**.

In his *Motion for Reconsideration*, petitioner argues that the Court erred in denying his Petition for Review for lack of merit. He contends that, issuing a Letter of Authority (LOA) is a delegable power which he may pass on to his authorized representative such as the Revenue Regional Director (RRD), pursuant to Section 10 of the National Internal Revenue Code (NIRC) of 1997, as amended. Thus, a duly authorized revenue officer may conduct the audit assessment, not because of, but pursuant to an LOA. Petitioner claims that Revenue Officer (RO) Mia Portia Mempin and Group Supervisor Maria Cecilia Masangaya, to whom the reinvestigation were reassigned through the Memorandum of Assignment dated April 30, 2012, are authorized to continue the audit assessment of respondent for taxable year (TY) 2009 since they are conducting such pursuant to a valid LOA.

He insists that reliance on the Medicard case[3] is untenable as it involves a total absence of an LOA which could not be supplanted by a mere Letter Notice. Petitioner avers that, in the instant case, there is a validly issued LOA, but the conduct of audit assessment was reassigned to other ROs.

Petitioner also posits that the Preliminary Assessment Notice and the Formal Letter of Demand were still signed by the RRD, who is authorized to make assessments, as delegated by the Commissioner. He claims that since the ROs, who carried on with the audit investigation, are the agents of the RRD, the assessment was still made under the supervision and consent of the RRD, who signed the LOA.

The Court denies the instant *Motion for Reconsideration.*

A careful perusal of the instant *Motion for Reconsideration* shows that the arguments raised herein are exactly a duplicate of his arguments in his Petition for Review, which have been determined and passed upon by this Court in the assailed Decision. As the arguments in the instant *Motion for Reconsideration* are very much identical, petitioner failed to raise any novel reason for this Court to modify its Decision.

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[3] *Medicard Philippines, Inc. vs. Commissioner of Internal Revenue,* G.R. No. 222743, April 5, 2017.

The Supreme Court held, in the case of *Social Justice Society (SJS) Officers, et al. v. Lim*[4] that there is no need for the Court to "cut and paste" pertinent portions of the Decision or re-write the *ponencia* in accordance with the outline of the instant motion, *viz*:

> 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.**
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> 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. (Emphasis supplied)

Accordingly, the Court finds it unnecessary to re-discuss what has been passed upon in the assailed Decision.

WHEREFORE, petitioner's **Motion for Reconsideration (on the Decision dated January 18, 2024)** is **DENIED** for lack of merit.

SO ORDERED.

CORAZON G. FERRER-FLORES
Associate Justice

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4 G.R. Nos. 187836 & 187916, March 10, 2015.

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

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

ON LEAVE
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

HENRY S. ANGELES
Associate Justice