REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

GRAND GEO SPHERES CONSTRUCTION CORP.,
Respondent.

CTA EB NO. 2763
(CTA Case No. 9891)

Present:

DEL ROSARIO, *P.J.*,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, *and*
ANGELES, *JJ.*

Promulgated:
APR 30 2025 3:55 p.m.

x - x

RESOLUTION

***BACORRO-VILLENA, J.*:**

For the Court *En Banc*'s resolution is petitioner Commissioner of Internal Revenue's (**petitioner**'s/**CIR**'s) "Motion for Reconsideration (Re: Decision dated October 08, 2024)"[1] (**MR**) filed *via* email on 28 October 2024, and the hard copies of which were filed personally on 04 November 2024, with respondent Grand Geo Spheres Construction Corp.'s (**respondent**'s/**GGSCC**'s) "Opposition/Comment (To Petitioner's Motion for Reconsideration dated 28 October 2024)"[2] (**Comment/Opposition**) filed on 14 January 2025.

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[1] *Rollo*, pp. 103-107.
[2] Id., pp. 111-123.

The MR assails the Court *En Banc*'s Decision[3] promulgated on 08 October 2024 (**assailed Decision**). The dispositive portion of which reads:

> ...
>
> **WHEREFORE**, with the foregoing considered, the instant Petition for Review filed by petitioner Commissioner of Internal Revenue on 03 July 2023 is **DENIED** for lack of merit. Accordingly, the assailed Decision dated 11 January 2023 and assailed Resolution dated 24 May 2023, of the Special Third Division in CTA Case No. 9891 entitled *Grand Geo Spheres Construction Corp. v. Commissioner of Internal Revenue*, are hereby **AFFIRMED**.
>
> **SO ORDERED.**
>
> ...

In the MR, petitioner reiterates all the arguments he or she has previously raised in the Petition for Review filed before the Court *En Banc*.

To recapitulate, petitioner asserts that the Court *En Banc* erred in ruling that he or she failed to observe due process in the service of the Letter of Authority (**LOA**), Preliminary Assessment Notice (**PAN**), Formal Letter of Demand and Final Assessment Notices (**FLD/FAN**). He or she maintains that the PAN, and FLD/FAN was duly served to respondent through professional courier service (LBC) at its registered business address.

Petitioner adds that he or she has no control over the description of the contents as shown in the official receipt of LBC as the PAN and FLD/FAN falls under the generic classification of "documents". He or she further argues that Affidavits of Service of both the PAN and FLD/FAN were duly executed to show further compliance with due process requirement.

Finally, petitioner maintains that there might have been an error in the transcription of the stenographic notes as documentary evidence shows that the LOA was duly served to and received by "Nonette Comida" and not "Lynette Juvida" as evidenced by her name and signature appearing on the LOA's bottom portion.

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[3] Id., pp. 68-89.

Respondent, on the other hand, counters that petitioner's MR is a mere rehash of the arguments that were already considered and passed upon in the assailed Decision of 08 October 2024. Being a *pro forma* motion, the MR should be denied for lack of merit.

Respondent also argued that petitioner failed to prove by competent evidence that it received the PAN and FLD/FAN. The LBC receipts do not demonstrate that its duly authorized representative actually received them.

Lastly, respondent maintains that petitioner failed to present evidence sufficient to show that it likewise received the LOA. According to it, his or her assertion that there might have been an error in the transcription does not change the fact that no proof was adduced that the recipient of the LOA was indeed its authorized representative.

We resolve.

At the outset, it must be underscored that petitioner's arguments are a mere rehash of those already raised and considered by the Court's Special Third Division and the Court *En Banc* in deciding the case at bar. In *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*[4], the Supreme Court explained, to wit:

> ...
> 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

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[4] G.R. No. 109645 (Resolution), 04 March 1996.

> 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.
>
> ...

Furthermore, the Supreme Court in *Shangri-La International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*[5] ruled:

> ...
>
> 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**.
>
> ...

From the foregoing, it is indubitable that it is movant's duty to convincingly show grounds for a reconsideration of an assailed judgment or order, or at the least give the previous arguments a fresh perspective in such a way that would warrant a re-examination of the case. Unfortunately, in the instant case, petitioner has failed to do so.

WHEREFORE, in view of the foregoing, petitioner's "Motion for Reconsideration (Re: Decision dated October 08, 2024)" filed on 28 October 2024 is **DENIED** for lack of merit.

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[5] G.R. No. 159938, 22 January 2007; Citation omitted and emphasis supplied.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

x - x

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice