REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB No. 2970** (CTA Case No. 9300)
	Present:
- versus -	**RINGPIS-LIBAN,** *P.J.*, **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
MAJOR SHOPPING MANAGEMENT CORPORATION, Respondent.	Promulgated: JUL 17 2026 1:47

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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 promulgated 12 February 2026)"[1] (**MR**) filed on 25 February 2026 and emailed[2] on 26 February 2026, with respondent Major Shopping Management Corporation's (**respondent**'s) "Comment (on Petitioner's Motion for Reconsideration (Re: Decision promulgated 12 February 2026) dated February 23, 2026)"[3] (**Comment**) filed on 23 March 2026 and emailed[4] on 24 March 2026.

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[1] *Rollo*, pp. 95-107.
[2] Id., pp. 110-111.
[3] Id., pp. 113-127.
[4] Id., pp. 128-129.

The MR contests the *En Banc*'s determination in the Decision of 12 February 2026[5] (**assailed Decision**) that the tax assessment for taxable year (**TY**) 2010 issued against respondent is void for failure of the Formal Letter of Demand (**FLD**), Assessment Notices (**ANs**) and Final Decision on Disputed Assessment (**FDDA**) to state the definite due date for the payment of the alleged tax deficiencies, thus rendering the Petition for Review unmeritorious.

In the MR, petitioner reiterates the previous arguments by claiming that the Court should revisit the Supreme Court's decision in *Commissioner of Internal Revenue v. Fitness by Design, Inc.*[6] (**Fitness by Design**), which applied the case of *Commissioner of Internal Revenue v. Dominador Menguito*[7] (**Menguito**). According to him or her, the main issue in *Menguito* pertains to whether the taxpayer received the post-reporting notice and pre-assessment notice issued by the CIR. Petitioner adds that the portion of the decision lifted from *Menguito* that mentioned the formal assessment notice's (**FAN**'s) validity is merely a snippet from a resolution of a very dissimilar issue. Hence, it maintains that *Fitness by Design* and *Menguito* are both inapplicable to the instant case.

Petitioner further submits that respondent can easily determine the interest on the alleged basic deficiency taxes since it admitted the receipt of the FLD and ANs. Thus, even without the due dates in the tax notices, the interest could be computed depending on the period when respondent will pay the deficiency taxes. Moreso, the lack of due dates does not diminish the fact that there is a categorical demand in the said notices to pay the taxes.

Lastly, petitioner asserts that absent any proof of irregularities in issuing the relevant notices, all presumptions are in favor of the correctness of the tax assessments. Consequently, he or she prays that the Court *En Banc* set aside the assailed Decision and uphold the deficiency tax assessment issued against the respondent.

In the Comment, respondent contends that petitioner merely rehashed the issues which both the Special Third Division and the Court

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5 Id., pp. 73-94.
6 G.R. No. 215957, 09 November 2016.
7 G.R. No. 167560, 17 September 2008.

En Banc had already discussed and passed upon in both the Division Decision and the presently assailed Decision. Nonetheless, respondent asserts that the judicial pronouncement in *Fitness by Design* has the force and binding effect as the law itself, pursuant to Article 8 of the New Civil Code and the principle of *stare decisis*. Absent a present ruling that abandons or overturns the decision in *Fitness by Design*, the same is applicable to the case at bar.

Respondent also counters that while petitioner insists that it can compute the interest, the same does not cure the absence of the due dates in the FLD, ANs, and FDDA. Hence, due to the patent invalidity of the tax notices which resulted in the nullity of the alleged deficiency assessment issued by the CIR against it, it is only proper for the Court *En Banc* to deny the Petition for Review and uphold the Division Decision.

We resolve.

At the outset, it is noted that the instant MR was timely filed.[8] However, the arguments therein, particularly the inapplicability of *Fitness by Design* and *Menguito* and the alleged definite demand for the payment of deficiency taxes, albeit the absence of due dates in the relevant notices, had been exhaustively passed upon in the assailed Decision. As such, We find little or no need to reiterate at length Our disquisitions on the matter.

As the Supreme Court held in *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*:[9]

> ...
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> 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

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8 The Office of the Solicitor General (**OSG**) received the Decision of 12 February 2026 on 23 February 2026. Counting fifteen (15) days therefrom, petitioner had until 10 March 2026 to file the motion for reconsideration (**MR**). As the MR was filed on 25 February 2026 and emailed on 26 February 2026 pursuant to En Banc Resolution No. 8-2024, the same is deemed timely filed.

9 G.R. No. 109645, 04 March 1996.

> 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.
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> ...

Furthermore, the Supreme Court in *Shangri-La International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*[10] ruled:

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

Clearly, it is the movant's duty to convincingly show grounds for a reconsideration of an assailed judgment or order, or at the least give its previous arguments a fresh perspective in such a way that would warrant a re-examination of the case. Unfortunately, in the instant case, petitioner had failed to do so.[11]

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

[11] See *Shangri-La International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*, id.

ACCORDINGLY, petitioner Commissioner of Internal Revenue's Motion for Reconsideration (Re: Decision promulgated 12 February 2026) filed on 25 February 2026 and emailed on 26 February 2026 is hereby **DENIED** for lack of merit.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice