

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

EN BANC

**COMMISSIONER OF INTERNAL
REVENUE,**

Petitioner,

**CTA EB NO. 2365
(CTA Case No. 9673)**

-versus-

Present:
Del Rosario, P.J.,
Uy,
Ringpis-Liban,
Manahan,
Bacorro-Villena,
Modesto-San Pedro,
Reyes-Fajardo, and
Cui-David, JJ

**GLOBAL ENERGY SUPPLY
CORPORATION,**

Respondent.

Promulgated:

JUL 26 2022

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RESOLUTION

RINGPIS-LIBAN, J.:

For resolution is petitioner's "Motion for Reconsideration"¹ filed on March 18, 2022.

In the instant motion, petitioner avers that respondent never raised the issue of lack of authority of Revenue Officer Angeline S. Ifurung (RO Ifurung) in its protest against the Preliminary Assessment Notice (PAN) and Final Assessment Notice (FAN); that respondent should not be allowed to raise such issue during appeal; that the Court should consider that the PAN and FAN were signed by BIR's Regional Director, thus there was a valid assessment in this case; that respondent is estopped from questioning the authority of RO Ifurung; and that the FAN was already final and executory when respondent filed its Petition for Review.

¹ Docket, CTA EB NO. 2365, pp. 99-115.

On May 10, 2022, respondent filed its “Comment/Opposition (to: Motion for Reconsideration).”²

In the said “Comment/Opposition (to: Motion for Reconsideration),” respondent states that the arguments contained in the petitioner’s Motion for Reconsideration are a mere rehash of those raised in the Petition for Review which were already duly considered and passed upon by the Court *En Banc*; that the Court may rule on the lack of authority of RO Ifurung’s to investigate respondent’s books of accounts and other accounting record; and that the Court correctly ruled that the assessments against respondent is void since RO Ifurung had no authority to investigate respondent’s books of accounts and other accounting records.

After consideration of the motion submitted, the Court *En Banc* resolves to deny the petitioner’s “Motion for Reconsideration.”

A careful and closer look at the arguments raised by petitioner in his present motion reveals that the grounds relied upon and the matters raised therein are mere restatements of his previous arguments. All these matters were already considered and extensively discussed upon by the Court *En Banc* in the assailed Decision.

In the case of *Shangri-La International Hotel Management Ltd., et al. vs. Developers Group of Companies, Inc.*,³ the Supreme Court denied respondent’s Motion for Reconsideration for being a mere reiteration of their previous arguments, and for failure to raise matters substantially plausible or compellingly persuasive to warrant the reversal of the assailed Decision, thus:

“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.” ✓

² Ibid, pp. 120-132.

³ G.R. No. 159938, January 22, 2007.

In view of the foregoing, the Court *En Banc* will no longer belabor to repeat its discussions in the assailed Decision since it would only result to mere superfluity.

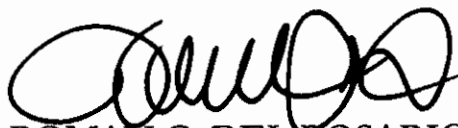
WHEREFORE, premises considered, the petitioner's "Motion for Reconsideration" is **DENIED** for lack of merit.

SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:



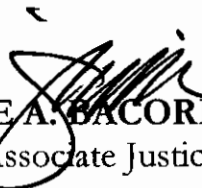
ROMAN G. DEL ROSARIO
Presiding Justice



ERLINDA P. UY
Associate Justice

(On Leave)

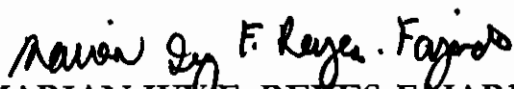
CATHERINE T. MANAHAN
Associate Justice



JEAN MARIE A. BACORRO-VILLENA
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



MARIAN IVY F. REYES-FAJARDO
Associate Justice



LANEE S. CUI-DAVID
Associate Justice