

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

REPUBLIC OF THE
PHILIPPINES,

Plaintiff,

CTA EB NO. 2805
(CTA OC No. 025)

Present:

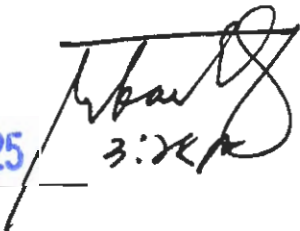
Del Rosario, P.J.,
Ringpis-Liban,
Manahan,
Bacorro-Villena,
Modesto-San Pedro,
Reyes-Fajardo,
Cui-David,
Ferrer-Flores, and
Angeles, JL.

- *versus* -

MR. RANSON DIODELL N.
TENERIFE doing business under the
name “MOTORINA TRADING”,
Defendant.

Promulgated:

SEP 30 2025



X-----X

RESOLUTION

RINGPIS-LIBAN, JL:

For resolution of the Court *En Banc* is the plaintiff’s *Motion for Reconsideration (Re: Decision promulgated 10 July 2024)*¹ (the “*Motion*”) filed on July 26, 2024 with defendant’s *Comment*² filed on August 28, 2024.

Plaintiff’s *Motion* seeks reconsideration of the Decision of the Court *En Banc* promulgated on July 10, 2024,³ (“Assailed Decision”) denying the Petition for Review and affirming the judgment of the Special First Division (“Court in Division”) of this Court in CTA OC No. 025.



¹ *En Banc* Docket, pp. 61-71.

² *Id.*, pp. 75-77.

³ *Id.*, pp. 51-60.

In its *Motion*, plaintiff insists that the revenue officer has authority to conduct the audit investigation on defendant's tax liability for taxable year 2010. Petitioner likewise submits that Section 13 of the National Internal Revenue Code of 1997, as amended, is not applicable to the present case because there was no actual examination of defendant's books. Plaintiff posits that there is no strict requirement for the existence of a Letter of Authority (LOA) in "no contact-audit-approach." It added that it is sufficient that a Letter Notice (LN) was issued in compliance with Revenue Memorandum Order (RMO) No. 30-2003.

On the other hand, respondent, in his *Comment* submits that the *Motion* is a mere rehash of the same arguments already discussed and passed upon by this Court in the Assailed Decision.

After careful evaluation of the arguments raised by the plaintiff vis-à-vis the records of the case, the Court *En Banc* resolves to deny the *Motion* for lack of merit. Plaintiff failed to raise any compelling reason to warrant the modification much less reversal of this Court's findings. The Court *En Banc* stands by its ruling in the Assailed Decision.

The Court *En Banc* notes that the arguments raised in the present Motion are substantially the same as those raised in the Petition for Review and which were already passed upon in the Assailed Decision. In resolving the *Motion*, the Court *En Banc* accordingly takes its guidance from the Supreme Court's ruling in *Ortigas and Company Limited Partnership v. Velasco*,⁴ wherein it held:

"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."



⁴ G.R. Nos. 109645 & 112564, March 4, 1996.

ACCORDINGLY, plaintiff's *Motion for Reconsideration (Re: Decision promulgated 10 July 2024)* is **DENIED** for lack of merit.

SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:



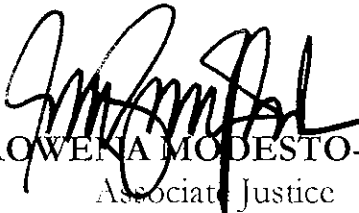
ROMAN G. DEL ROSARIO
Presiding Justice



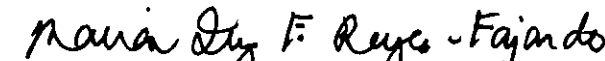
CATHERINE T. MANAHAN
Associate Justice



JEAN MARIE A. BACORRO-VILLENA
Associate Justice

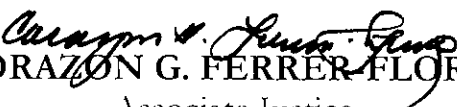


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



MARIAN IVY F. REYES-FAJARDO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice