REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner*,	**CTA *EB* NO. 2491** (CTA Case No. 9121)
	Present:
- versus -	**DEL ROSARIO,** *PJ,* **UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID,** *and* **FERRER-FLORES,** *JJ.*
RED RIBBON BAKESHOP, INC., *Respondent.*	Promulgated: JAN 17 2023 3:30pm

x - x

RESOLUTION

CUI-DAVID, J.:

Before the Court *En Banc* is the *Motion for Reconsideration (Re: Decision dated 02 September 2022)*[1] filed by petitioner on September 23, 2022, assailing the Decision[2] promulgated on September 2, 2022, the dispositive portion of which reads:

> **WHEREFORE**, the *Petition for Review* filed by petitioner Commissioner of Internal Revenue is **DENIED** for lack of merit. The assailed Decision dated January 7, 2021, and the assailed Resolution dated June 3, 2021, both rendered by the Court's Third Division in CTA Case No. 9121, are **AFFIRMED**.
>
> **SO ORDERED.**

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[1] *En Banc (EB)* docket, pp. 105-116.
[2] *EB* docket, pp. 82-104.

The assailed Decision sustained the ruling of the Court in Division ordering the cancellation and setting aside of the assessments issued against respondent for being void due to lack of authority of the Revenue Officers (ROs) who conducted the audit of respondent's books of accounts and other accounting records for taxable year 2009.

In his bid for reconsideration of the adverse Decision, petitioner maintains that the *Memorandum of Assignment* (MOA) directing RO Arriola and Group Supervisor (GS) Balbido to continue the audit/examination of respondent's books of accounts and other accounting records for taxable year 2009, is proper. According to petitioner, what is important is that the audit of the taxpayer has been previously authorized by a *Letter of Authority* (LOA) and that only such taxpayer may be subject to examination by revenue officers. Thus, for petitioner, the MOA directing RO Arriola and GS Balbido to continue the audit or examination of respondent for the taxable year 2009 is only proper and procedural.

In rejecting[3] petitioner's motion for reconsideration, respondent submits that petitioner's arguments are mere rehash of his arguments previously denied by the Court. According to respondent, the arguments are devoid of legal and factual merit. Hence, the Court *En Banc* did not commit any reversible error in denying petitioner's Petition for Review and upholding the ruling of the Court in Division.

Nevertheless, respondent counters that petitioner's audit/examination of its books of accounts and other accounting records is void since the ROs who conducted the audit were not authorized by a valid LOA.

Indeed, all the arguments raised by petitioner in his *Motion for Reconsideration* merely mirror the same flawed arguments in his Petition for Review, all of which have been determined and passed upon, first by the Court in Division and subsequently on appeal by the Court *En Banc*. Petitioner failed to advance any new or substantial reason to justify a departure from the previous conclusion and findings of the Court.

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[3] Respondent's Comment (Re: CIR's Motion for Reconsideration dated September 21, 2022), *EB* docket, pp. 121-127.

WHEREFORE, there being no new matters and issues raised that will merit a reconsideration, let alone modification of the assailed Decision of September 2, 2022, petitioner's *Motion for Reconsideration (Re: Decision dated 02 September 2022)* is **DENIED**, for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

We Concur:

ROMAN G. DEL ROSARIO
Presiding Justice

ON LEAVE
ERLINDA P. UY
Associate 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

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

CORAZON G. FERRER-FLORES
Associate Justice