REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

COSTNER TRADING CORPORATION,
Respondent.

CTA EB NO. 2322
(CTA Case No. 9428)

Present:

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

Promulgated:
AUG 2 2 2022 11:43 a.m.

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RESOLUTION

RINGPIS-LIBAN, J.:

For resolution is petitioner's "Motion for Reconsideration"[1] filed on March 4, 2022.

In the instant motion, petitioner avers that the Court erred in cancelling and setting aside the deficiency VAT assessment issued against respondent for the period from January to June 2013; that the Formal Assessment Notice (FAN) is valid because it contains legal and factual bases; and that respondent failed to inform the Revenue District Officer of Revenue District No. 47 in East Makati that it has changed its office address from Revenue District Office (RDO) No. 47 in East Makati to RDO No. 29 in Manila in accordance with the requirement of Revenue Regulations No. 12-85.

[1] Docket, CTA EB NO. 2322, pp. 130-138.

On May 11, 2022, respondent filed its "Motion to Admit (Comment To Petitioner's Motion for Reconsideration dated March 4, 2022)."

On June 21, 2022, the Court *En Banc* issued a Resolution granting petitioner's Motion to Admit (Comment To Petitioner's Motion for Reconsideration dated March 4, 2022)." Hence, the "Comment (To Petitioner's Motion for Reconsideration dated March 4, 2022)" is admitted as part of the record of the case.

In the said "Comment (To Petitioner's Motion for Reconsideration dated March 4, 2022)" respondent states that there was palpable lack of authority of the Revenue Officers recommending the deficiency Value-Added Tax (VAT) against the respondent; that when the FAN was issued on December 16, 2015, which was the time the questioned VAT Assessment was made, the Regional Director of Revenue Region (RR) No. 8- Makati went beyond his power and jurisdiction; that as early as January 2015, respondent was already under the tax jurisdiction of RDO No. 29 of RR No. 6-Manila; and that the subject FAN having been issued beyond the authority vested by the Tax Code upon the Regional Director of RR No. 8- Makati, the present deficiency VAT assessment should be rightfully declared void, as it has been declared void and a nullity.

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.,*[2] 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.

[2] G.R. No. 159938, January 22, 2007.

> 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."

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

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

LANEE S. CUI-DAVID
Associate Justice