REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

GATEWAY RURAL BANK, INC.,
Respondent.

CTA EB No. 2537
(CTA Case No. 9547)

Present:

RINGPIS-LIBAN, *P.J.,*
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and
ANGELES, *JJ.*

Promulgated:

JAN 08 2026 1:41 pm

x- -x

RESOLUTION

REYES-FAJARDO, *J.*:

On June 22, 2023, a Decision[1] was rendered, the *fallo* of which reads:

> **WHEREFORE**, in light of the foregoing considerations, the Petition for Review is **DENIED** for lack of merit. Accordingly, the assailed Decision dated June 22, 2021 and Resolution dated October 13, 2021, both rendered by the Second Division of this Court in CTA Case No. 9547 are **AFFIRMED**.
>
> **SO ORDERED.**

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1 *Rollo*, pp. 113-130.

We sustained the nullity of the Bureau of Internal Revenue's Preliminary Collection Letter dated January 23, 2017 and Final Notice Before Seizure dated February 8, 2017. Specifically, the tax assessments from which they were based are void because: (1) petitioner's right to assess respondent for deficiency Income Tax covering Taxable Year 2012 is barred by prescription under Section 203 of the 1997 National Internal Revenue Code (NIRC), as amended; (2) the Formal Letter of Demand and Final Assessment Notices (FLD/FAN) were improperly served upon respondent; and (3) the issuance of the FLD/FAN was offensive of respondent's right to due process.

In his Motion for Reconsideration,[2] petitioner raised the following grounds for Our consideration:

I.
THE CIR'[S] RIGHT TO ASSESS GATEWAY FOR 2012 DEFICIENCY INCOME [TAX] HAS NOT YET PRESCRIBED.

II.
THE FAN/FLD WAS PROPERLY SERVED[,] AND THE SUBSTITUTE SERVICE WAS JUSTIFIED UNDER THE PREVAILING CIRCUMSTANCES.

III.
THE RECEIPT OF [THE] FAN/FLD WAS PART OF SCOPE OF WORK OF MS. ROSELYN DE LA CRUZ, AS DULY AUTHORIZED BY GATEWAY, IN HER OFFICIAL CAPACITY AS LOAN CLERK/RECEPTIONIST UNDER THE PRINCIPLE OF APPARENT AUTHORITY, ESTOPPEL[,] AND IMPLIED RATIFICATION.

IV.
THE FAN/FLD WAS ISSUED IN ACCORDANCE WITH THE PRINCIPLE OF DUE PROCESS.

The Motion lacks merit.

Indeed, the contentions in petitioner's Motion were meticulously and extensively discussed, and found wanting in the

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2 *Id.* at pp. 131-138.

assailed Decision. Reinventing the wheel simply dwindles Our time and resources. As held in *Social Justice Society Officers v. Lim*:[3]

> 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.

ACCORDINGLY, petitioner's Motion for Reconsideration is **DENIED.** The Decision dated June 22, 2023 in CTA EB No. 2537 is **AFFIRMED.**

SO ORDERED.

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

Ma. Belen M. Ringpis-Liban
MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

3 G.R. No. 187386, March 10, 2015, citing *Ortigas & Co. Ltd. Partnership v. Velasco*, G.R. Nos. 109645 & 112564 (Resolution), August 15, 1997, 343 Phil. 115-142.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

ON LEAVE
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

ON LEAVE
CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice