REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA EB NO. 2589** (CTA CASE NO. 9960)
	Present:
-versus-	**DEL ROSARIO,** *P.J.,* **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
CASAS + ARCHITECTS, *Respondent.*	Promulgated: JAN 0 3 2024 11:10 am

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RESOLUTION

RINGPIS-LIBAN, ***J.:***

For Resolution is the *Motion for Reconsideration* filed by petitioner on August 22, 2023 with a *Comment/Opposition (Re: Petitioner's Motion for Reconsideration dated August 22, 2023)* filed by respondent on October 31, 2023.

Petitioner's motion raises three issues for reconsideration stating that the Court erred in:

- Ruling that the taxpayer's right to due process was violated;

- Ruling that the Revenue Officer (RO) who continued the audit lacks authority to do so; *and,*

- Ruling on the foregoing despite being raised for the first time on appeal.

Petitioner's motion is *denied* for lack of merit.

The taxpayer *correctly* noted that petitioner's discussion in the motion are mere reiterations of the arguments already covered in the Petition for Review[1] and the Motion for Reconsideration filed before the court *a quo*.[2] These issues have extensively been addressed in the assailed decision.[3]

A reiteration of its arguments which have already been passed upon in the assailed Decision would not suffice to convince the Court to take a contrary stand on the issues involved in present case. Therefore, to entertain another lengthy discussion on such matters would not only be superfluous, but futile. The Supreme Court in *Ortigas and Company Limited Partnership v. Judge Tirso Velasco and Dolores V. Molina*[4] ruled on this note:

> "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 be 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. <u>It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial</u> (Sec. 14, ART. VIII, Constitution); i.e., <u>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</u>. (*Underscoring supplied*)

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

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

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[1] *See* the Assignment of Errors and the following Arguments/Discussions, *Rollo*, pp. 10-17.
[2] *See* Resolution dated February 24, 2022, *Rollo*, pp. 43-47.
[3] *See* the Court's ruling that (a) The RO and GS, who continued the audit, were not authorized by a valid LOA which, thus, rendered the assessment void; (b) No reversible error was committed when the court *a quo* resolved issues that were not raised by the taxpayer in the petition; and, (c) No reversible error was committed when the court *a quo* concluded that the taxpayer was denied due process when the CIR failed to wait for the lapse of the fifteen- (15)-day period from the taxpayer's receipt of the PAN before issuing the FLD; *Decision* dated July 28, 2023, *Rollo*, pp. 91-97, 97-99 and 99-108.
[4] G.R. Nos. 109645 & 112564, March 4, 1996, Resolution.

WE CONCUR:

(On Leave)
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