REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

ENRICO JOHN OLIVARES SANTOS, *Petitioner,*	**CTA Case No. 10704**
	Members:
- versus -	**MANAHAN,** *Chairperson,* **REYES-FAJARDO,** and **ANGELES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: JAN 05 2026 1:56 p.m.

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RESOLUTION

REYES-FAJARDO, *J.*:

For the Court's resolution is respondent's *Motion for Reconsideration*[1] posted on July 28, 2025. It mainly seeks to reverse the Court's Decision promulgated on July 3, 2025,[2] which granted petitioner's Petition for Review, cancelled the deficiency income and value-added tax (VAT) assessments for Taxable Year 2017, and enjoined the BIR from collecting said assessments. The *fallo* of which reads:[3]

> **WHEREFORE**, the Petition for Review dated December 15, 2021, filed by Enrico John Olivares Santos, is **GRANTED**. Accordingly, the deficiency Income Tax and Value-Added Tax assessments issued by the Bureau of Internal Revenue against him, including their concomitant surcharges and interests, and Miscellaneous Tax (compromise penalties), for Taxable Year 2017, in the total amount of ₱19,056,975.07, are **CANCELLED** and **SET ASIDE**.

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1 *Rollo*, pp. 2078 - 2086.
2 *Id.* at pp. 2051 - 2075.
3 *Id.* at p. 1612.

> Respondent, his representatives, or other persons acting on his behalf are **FORBIDDEN** from collecting on Enrico John Olivares Santos, the deficiency Income Tax and Value-Added Tax assessments issued by the Bureau of Internal Revenue against him, including their concomitant surcharges and interests, and Miscellaneous Tax (compromise penalties), for Taxable Year 2017.
>
> **SO ORDERED.**

In its Motion for Reconsideration, respondent reiterates that the LOA was validly served upon petitioner's alleged employee Erika Jane Saguitan, absent petitioner's clear denial of her authority. It further maintains that the deficiency income and VAT assessments were derived from verified data obtained through the Bureau's Third-Party Information (TPI) System, which enjoys the presumption of regularity. Hence, it contends that no due-process violation attended the assessment.

Petitioner, through its *Comment (On Respondent's Motion for Reconsideration dated July 28, 2025)*[4] filed on August 18, 2025, points out that petitioner did not raise any new matter or arguments. It reiterates the ruling of the Court, which comprehensively considered and resolved respondent's claim.

We sustain the assailed Decision.

The Court has already ruled that the Letter of Authority (LOA) authorizing the examination of petitioner's books of accounts and other accounting records for Taxable Year 2017 was improperly served. It was served not upon petitioner himself nor upon any duly authorized representative, but upon Erika Jane Saguitan, the employee of VJ-7 Printing and Packaging, Inc., a corporation distinct and separate from petitioner. As the LOA was never personally received by petitioner or his authorized agent, the audit conducted pursuant thereto was unauthorized. Consequently, the resulting deficiency income and value-added tax assessments, issued on the basis of such invalid LOA are void for violation of petitioner's right to due process.

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4 *Rollo*, pp. 2092– 2106.

qm/

There is no need to belabor petitioner's arguments that merely repackage matters already considered and resolved. The Court is not required to restate, in *seriatim*, its earlier conclusions.

In *Ortigas and Company Limited Partnership v. Judge Tirso Velasco and Dolores V. Molina, and Dolores V. Molina v. Hon. Presiding Judge of RTC, Quezon City, Br. 105, and Manila Banking Corporation,*[5] it was held that a Court is not bound to discuss each argument in a motion for reconsideration that merely reiterates matters already resolved, and may properly be dealt with in a general manner, *viz.*:

> *Effect, and Disposition of*
> *Motion for Reconsideration*
>
> 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. 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.

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration* is **DENIED** for lack of merit. The Decision promulgated on July 23, 2025 is **AFFIRMED.**

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

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5 G.R. Nos. 109645 and 112564, Resolution, March 4, 1996.

MARIAN IVY F. REYES-FAJARDO
Associate Justice

HENRY S. ANGELES
Associate Justice