REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-*versus*-

WESTERN MINDANAO POWER CORPORATION,
Respondent.

CTA *EB* NO. 2449
(CTA Case No. 9248)

x- x

WESTERN MINDANAO POWER CORPORATION,
Petitioner,

-*versus*-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA *EB* NO. 2457
(CTA Case No. 9248)

Present:

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

Promulgated:
AUG 23 2023 2:45pm

x- x

R E S O L U T I O N

MANAHAN, J.:

On February 20, 2023, the Court rendered its Decision, the dispositive portion of which reads:

> **WHEREFORE**, the Petition for Review, docketed as CTA EB No. 2449, filed by the Commissioner of Internal Revenue, is **DENIED** for lack of merit.
>
> The Petition for Review, docketed as CTA EB No. 2457, filed by Western Mindanao Power Corporation, is **PARTIALLY GRANTED**.

> Accordingly, the Decision and Resolution of the CTA 3rd Division in CTA Case No. 9248 are **AFFIRMED** except with respect to the deficiency Expanded Withholding Tax which is **CANCELLED**.
>
> **SO ORDERED.**[1]

On March 9, 2023, Western Mindanao Power Corporation (WMPC) filed its *Motion for Partial Reconsideration (Re: Decision dated February 20, 2023)* praying for the cancellation of all the assessments for deficiency value-added tax (VAT) and expanded withholding tax (EWT) for calendar year 2012.

On March 15, 2023, the Commissioner of Internal Revenue (CIR) filed his *Motion for Reconsideration (Re: Decision dated 20 February 2023)* praying that the Court uphold all of the assessments for deficiency income tax, VAT, withholding tax on compensation (WTC), EWT, final tax, documentary stamp tax (DST) and compromise penalties, for taxable year 2012.

The parties' respective *Motions* are denied.

WMPC states that the Formal Letter of Demand (FLD) failed to comply with the requirements of Section 228 of the 1997 National Internal Revenue Code (NIRC), as amended, also citing *Commissioner of Internal Revenue v. Fitness By Design, Inc.*[2] *(Fitness case)*. WMPC also states that it did not have other income of Php1,778,872.30 and that it does not have unremitted output tax of Php13,717,950.29.

On the other hand, the CIR states that the Court erred in ruling on matters that were never substantiated in the administrative level. The CIR further states that he correctly assessed WMPC for undeclared sales arising from undeclared purchases extracted from information provided by third-party suppliers. The CIR also reiterates that the assessments for deficiency withholding tax on compensation, final tax on interest payments and other tax liability were not sufficiently disputed by WMPC.

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[1] EB Docket, pp. 114-115.
[2] G.R. No. 215957, November 9, 2016.

These arguments raised by the parties are mere rehash of the issues already discussed and resolved at the Division level and in the assailed Decision dated February 20, 2023.

In *Social Justice Society (SJS) Officers, et al. v. Lim*,[3] the Supreme Court explained:

> The grounds relied on being mere reiterations of the issues already passed upon by the Court, there is no need to "cut and paste" pertinent portions of the Decision or re-write the *ponencia* in accordance with the outline of the instant motion.
>
> As succinctly put by then Chief Justice Andres R. Narvasa in *Ortigas and Co. Ltd. Partnership v. Judge Velasco* on the effect and disposition of a 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 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; xxx. **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.** (*Emphasis supplied*)

Thus, the Court finds no compelling reason to reverse or modify the assailed Decision.

WHEREFORE, the *Motion for Partial Reconsideration (Re: Decision dated February 20, 2023)*, filed by Western Mindanao

[3] G.R. Nos. 187836 & 187916, March 10, 2015.

Power Corporation, and the *Motion for Reconsideration (Re: Decision dated 20 February 2023)*, filed by the Commissioner of Internal Revenue, are **DENIED** for lack of merit.

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

(On Leave)
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

(On Leave)
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice