REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

PORT BARTON DEVELOPMENT CORPORATION,
Respondent.

CTA EB NO. 2703
(CTA Case No. 9674)

Present:

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

Promulgated:
NOV 14 2024 10:46 a.m.

x- x

RESOLUTION

FERRER-FLORES, J.:

For the Court's resolution is petitioner's *Motion for Reconsideration* (MR) filed on April 5, 2024, with respondent's *Comment To Petitioner's Motion for Reconsideration* filed on May 14, 2024.

In his MR, petitioner insists that the Court failed to consider the fact that the Preliminary Assessment Notice (PAN) and Final Assessment Notice (FAN) were signed by the Regional Director, thus, the PAN issued against petitioner was a valid assessment.

Further, petitioner posits that the Court should consider the fact that respondent did not inform the Bureau of Internal Revenue (BIR) of its change of address. The service of the FAN at respondent's old address is valid, making the assessment final and executory through respondent's fault. Accordingly, the Court lacks jurisdiction to entertain respondent's appeal before the Court.

Respondent, on the other hand, countered that the Supreme Court's ruling in *AFP General Insurance Corporation vs. Commissioner of Internal Revenue,*[1] *Medicard Philippines, Inc. vs. Commissioner of Internal Revenue*[2] and *Commissioner of Internal Revenue vs. Sony Philippines, Inc.*[3] emphasized that the LOA determines the revenue officer's authority to conduct audit and the validity of the assessment. The absence of which makes the assessment void and ineffectual. On this score, respondent argues that petitioner did not refute and did not submit court cases that would otherwise contradict the established Supreme Court ruling above.

Respondent points out that petitioner's first assignment of error (that the PAN and FAN were signed by the Regional Director) in his Motion for Reconsideration before the Court Third Division is exactly the same as in his present MR to the Decision dated March 14, 2024. Therefore, petitioner failed to raise new matter or substantial issue in the two *Motions for Reconsideration* to modify the decisions of the Court.

We resolve.

The Court finds no cogent reason to reverse or modify the assailed Decision dated March 14, 2024.

In his MR, petitioner raises the following errors – 1) that the Court failed to consider the fact that that PAN and FAN were signed by the BIR's Regional Director, thus it was a valid assessment; 2) the Court should consider the fact that respondent did not notify the BIR of its change of address, therefore the service of the FAN was valid; 3) the Court failed to consider the fact that the FAN was already final, executory and demandable, hence the Court has no jurisdiction to take cognizance of the case.

As can be gleaned from the records, petitioner merely rehashed his arguments that have already been carefully considered and passed upon by the Court in the assailed Decision.

---

[1] G.R. No. 222133, November 4, 2020.
[2] G.R. No. 222743, April 5, 2017.
[3] G.R. No. 178697, November 17, 2010.

In this regard, the Supreme Court ruling in *Social Justice Society (SJS) Officers, et al. v. Lim*,[4] is instructive:

> 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; 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.

All told, petitioner's MR failed to present matters warranting reconsideration from this Court. There is, thus, no compelling purpose for the Court to elaborate further on the issues already addressed only to affirm the assailed Decision.

WHEREFORE, premises considered, the *Motion for Reconsideration* is **DENIED** for lack of merit.

SO ORDERED.

CORAZON G. FERRER-FLORES
Associate Justice

---

4 G.R. Nos. 187836 & 187916, March 10, 2015 (Resolution).

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
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
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

HENRY S. ANGELES
Associate Justice