REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA EB No. 2661** (CTA Case No. 9343)
	Present:
-versus-	**DEL ROSARIO,** *PJ,* **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** and **ANGELES,** *JJ.*
WILLIAM R. VILLARICA, *Respondent.*	Promulgated: JUL 23 2024 1:59 pm

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RESOLUTION

***REYES-FAJARDO, J.*:**

For the Court's resolution is petitioner Commissioner of Internal Revenue (CIR)'s *Motion for Reconsideration [re: Decision dated 18 January 2024]* filed on February 12, 2024,[1] taking into consideration respondent William R. Villarica's *Comment/Opposition [Re: Motion for Reconsideration dated 08 February 2024]* filed on March 22, 2024.[2]

In the Decision promulgated on January 18, 2024 (assailed Decision),[3] the Court En Banc denied the CIR's Petition for Review

1 Motion for Reconsideration, Docket, pp. 248 to 254.
2 Comment/Opposition, Docket, pp. 264 to 271.
3 Decision, Docket, pp. 218 to 235.

and affirmed the Decision dated October 21, 2021 and the Resolution dated June 30, 2022, rendered by the Court's Third Division in CTA Case No. 9343.

The dispositive portion of the assailed Decision reads:

> "**WHEREFORE**, the Petition for Review dated August 5, 2022, filed by the Commissioner of Internal Revenue, in CTA EB No. 2661, is **DENIED**, for lack of merit. The Decision dated October 21, 2021, and Resolution dated June 30, 2022, in CTA Case No. 9343, are **AFFIRMED**.
>
> **SO ORDERED**."

In his *Motion for Reconsideration*,[4] the CIR argues that: 1) the Letter of Authority (LOA) covering taxable year 2009 and prior years is valid; 2) Mr. Villarica was accorded due process; and 3) the assessments have factual and legal basis.

The Court finds no compelling reason to reverse or modify the assailed Decision promulgated on January 18, 2024.

The arguments raised by the CIR have already been passed upon and discussed at length by the Court.

The pronouncement in *Social Justice Society (SJS) Officers, et al. v. Lim*,[5] 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.
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> 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:
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>> 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

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4 Motion for Reconsideration, Docket, pp. 248 to 254.

5 G.R Nos. 187836 & 187916, March 10, 2015.

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> 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, in light of the foregoing considerations, the CIR's *Motion for Reconsideration [re: Decision dated 18 January 2024]* is **DENIED** for lack of merit.

SO ORDERED.

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

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Ma. Belen
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

ON LEAVE

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

ON LEAVE

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice