**REPUBLIC OF THE PHILIPPINES**
**COURT OF TAX APPEALS**
**QUEZON CITY**

***EN BANC***

**COMMISSIONER OF INTERNAL REVENUE,**
Petitioner,

-versus-

**BASF PHILIPPINES, INC.,**
Respondent.

**CTA EB NO. 2323**
**(CTA Case No. 9747)**

**Present:**
**Del Rosario,** *P.J.,*
**Castañeda, Jr.,**
**Uy,**
**Ringpis-Liban,**
**Manahan,**
**Bacorro-Villena,**
**Modesto-San Pedro,**
**Reyes-Fajardo,** *and*
**Cui-David,** *JJ*

**Promulgated:**
APR 06 2022 10:41 a.m.

x------------------------------------------------------------------------------------------x

# RESOLUTION

**RINGPIS-LIBAN, J.:**

For resolution is petitioner's "Motion for Reconsideration (Re: Decision Promulgated August 2, 2021)"[1] filed on October 1, 2021.

In the instant motion, petitioner avers that the Court *En Banc* erred in ruling that the subject tax assessments are invalid because the examining Revenue Officer (RO) Villaflor A. Lagundi and Group Supervisor (GS) Eugolina E. Lacson were duly authorized to conduct the audit of the petitioner's tax deficiencies, and that the principle of estoppel prevents a person from maintaining a position inconsistent with one in which he has acquiesced.

On December 6, 2021, respondent filed by electronic mail its "Comment (on the Motion for Reconsideration dated 27 September 2021)."[2]

---

[1] Docket, CTA EB NO. 2323, pp. 122-131.
[2] Ibid., pp. 155-164.

On December 7, 2021, the Court *En Banc* received respondent's "Manifestation and Submission" stating that it field by electronic email on December 6, 2021 the Comment to the Motion for Reconsideration and it is submitting the hard copies of the Comment pursuant to *En Banc* Resolution No. 4-2021.

In the said Comment (on the Motion for Reconsideration dated 27 September 2021), respondent states that the Motion for Reconsideration is a reiteration of the Petition for Review that was denied by the Court for lack of merit; and that the Motion for Reconsideration does not raise any new, cogent or substantial ground to warrant a reversal or modification of the Decision of the Court.

After consideration of the motion submitted, the Court *En Banc* resolves to deny the petitioner's "Motion for Reconsideration (Re: Decision Promulgated August 2, 2021)."

The Court *En Banc* notes that petitioner's motion merely reiterates or amplifies the arguments previously raised in the Petition for Review which were already considered and extensively discussed upon by the Court *En Banc* in the assailed Decision.

In the case of *Shangri-La International Hotel Management Ltd., et al. vs. Developers Group of Companies, Inc.,*[3] the Supreme Court denied respondent's Motion for Reconsideration for being a mere reiteration of their previous arguments, and for failure to raise matters substantially plausible or compellingly persuasive to warrant the reversal of the assailed Decision, thus:

> "The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.
>
> Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought."

[3] G.R. No. 159938, January 22, 2007.

In view of the foregoing, the Court *En Banc* will no longer belabor to repeat its discussions in the assailed Decision since it would only result to mere superfluity.

**WHEREFORE**, premises considered, the petitioner's "Motion for Reconsideration (Re: Decision Promulgated August 2, 2021)" is **DENIED for lack of merit**.

**SO ORDERED.**

**MA. BELEN M. RINGPIS-LIBAN**
Associate Justice

**WE CONCUR:**

**ROMAN G. DEL ROSARIO**
Presiding Justice

**JUANITO C. CASTAÑEDA, JR.**
Associate Justice

**ERLINDA P. UY**
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