REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

MYRNA S. LEONIDA OIC-REGIONAL DIRECTOR, BIR REVENUE REGION NO. 12, Petitioner,	**CTA EB NO. 1925** (CTA Case No. 9036)
- versus -	Present: **DEL ROSARIO,** *P.J.,* **CASTAÑEDA, JR., UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA,** *and* **MODESTO-SAN PEDRO,** *JJ.*
MARY SUSAN R. FORTICH, Respondent.	Promulgated: NOV 03 2020 3:50 p.m.

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RESOLUTION

RINGPIS-LIBAN, *J.*:

This resolves Petitioner's "Motion for Reconsideration (Re: Decision promulgated 4 February 2020)"[1] ("Motion for Reconsideration") filed on February 19, 2020, with Respondent's "Comments to the Motion for Reconsideration (Re: Decision promulgated 4 February 2020)"[2] ("Comment") filed on September 04, 2020 *via* registered mail, seeking to reconsider and set aside the Decision[3] promulgated on February 04, 2020 ("Assailed Decision"), and another one be rendered ordering Respondent to pay the deficiency income tax and value-added tax ("VAT") assessments for taxable year 2010, as well as fifty percent (50%) surcharge and deficiency and delinquency interests thereon.

The dispositive portion of the Assailed Decision reads:

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[1] Rollo, pp. 152-171.
[2] *Id.,* pp. 180-215.
[3] *Id.,* pp. 127-147.

"**WHEREFORE**, premises considered, the Petition for Review filed with the Court *En Banc* on September 12, 2018 is **DENIED** for lack of merit. Accordingly, the May 10, 2018 Decision and August 17, 2018 Resolution in CTA Case No. 9036 are **AFFIRMED**.

SO ORDERED."[4]

In his Motion for Reconsideration, Petitioner claims that this Court erred in ruling that (1) estoppel cannot apply in the instant case, (2) the waivers executed validly extended the period to assess, and (3) absence of a Letter of Authority ("LOA") violated Respondent's right to due process.

On the other hand, Respondent, in her Comment, believes and asserts that the motion is pro-forma because the same merely submits, reiterates, repleads, or reaffirms the same arguments that had been considered and resolved in the Assailed Decision.

We find for Respondent.

Petitioner's contentions are mere recapitulation of the arguments he has raised in his "Petition for Review" filed with this Court, which as We have previously pointed out as also a reproduction of the Motion for Reconsideration (Re: Decision promulgated 10 May 2018)" filed by Petitioner on May 28, 2018 before the Second Division. Moreover, these issues have been amply considered, weighed and resolved in the Assailed Decision. Thus, to discuss anew the explanation of the Court on these matters is superfluity.

In sum, the Court *En Banc* finds no cogent reason to warrant a reconsideration of the Assailed Decision.

WHEREFORE, premises considered, Petitioner's "Motion for Reconsideration (Re: Decision promulgated 4 February 2020)" is **DENIED** for lack of merit.

SO ORDERED.

Ma. Belen

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

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[4] *Id.*, pp. 145-146.

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

ON LEAVE
ERLINDA P. UY
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice