REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

BENCHMARK MARKETING CORP., *Petitioner,*	**CTA EB NO. 2212** *(CTA Case No. 9296)*
	Present:
-versus-	**DEL ROSARIO**, *P.J.,* **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO REYES-FAJARDO, CUI-DAVID,** and **FERRER-FLORES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: JUN 2 2 2023 4:05 p.m.

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RESOLUTION

DEL ROSARIO, P.J.:

This resolves petitioner's Motion for Reconsideration filed on March 30, 2023, with respondent's Comment and Opposition (Re: Petitioner's Motion for Reconsideration dated 29 March 2023) filed on May 11, 2023.

Petitioner seeks reconsideration of the Court *En Banc's* Decision promulgated on March 10, 2023 *(assailed Decision)*, the dispositive portion of which reads:

> "**WHEREFORE,** premises considered, the present Petition for Review is **DENIED** for lack of merit. The assailed Amended Decision dated January 2, 2020 is **AFFIRMED**.
>
> **SO ORDERED.**"

In support of its Motion, petitioner states that the Court may have overlooked important facts which would change [the outcome of] the assailed Decision. It then reiterates its arguments against the disputed deficiency income tax assessment, which it raised in its Petition for Review filed before this Court on January 31, 2020, the summary thereof is found on pages 8-11 of the assailed Decision.

Respondent, in his Comment and Opposition, counter-argues that the Court correctly upheld the Decision of the Court in Division which held that petitioner is liable for deficiency income tax assessment.

THE COURT *EN BANC'S* RULING

As aforestated, the arguments advanced by petitioner in its present motion are mere reiteration of its arguments in its Petition for Review filed before this Court on January 31, 2020, which were sufficiently considered and addressed in the assailed Decision. Thus, there is no need to discuss the same arguments in resolving the present motion. On this point, the pronouncement in ***Social Justice Society (SJS) Officers, et al. vs. Lim***,[1] 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; 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**

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

> **arguments in the motion are too unsubstantial to require consideration, etc.**" *(Boldfacing supplied)*

All told, the Court finds no cogent reason to warrant a reconsideration or modification of the assailed Decision.

WHEREFORE, premises considered, petitioner's **Motion for Reconsideration** is **DENIED** for lack of merit.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

WE CONCUR:

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

CORAZON G. FERRER-FLORES
Associate Justice