REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

REPUBLIC OF THE PHILIPPINES,
Petitioner,

- versus -

UNICK TREND INNOVATION CORP.,
Respondent.

CTA *EB* NO. 2858
(CTA OC No. 027)

Present:

RINGPIS-LIBAN, *Acting P.J.*,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, *and*
ANGELES, *JJ.*

Promulgated:

NOV 26 2025 4:25p.m.

x -x

RESOLUTION

CUI-DAVID, J.:

This resolves the following:

1. Petitioner's *Motion for Reconsideration [re: Decision dated 20 May 2025]*,[1] filed on June 9, 2025; and

2. Respondent's *Motion for Reconsideration and Motion for Leave to File and Admit Comment/Opposition*, filed *via* accredited courier on September 12, 2025, and received by the Court *En Banc* on September 15, 2025.

The Court first addresses respondent's *Motion for Reconsideration and Motion for Leave to File and Admit Comment/Opposition.*

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[1] *En Banc* (*EB*) Docket, pp. 103–107.

To recall, on August 27, 2025, the Court *En Banc* issued a *Minute Resolution* which, among others, deemed respondent's *Comment/Opposition to the Motion for Reconsideration* filed *via* electronic mail (e-mail) on July 7, 2025, as not filed, for its failure to submit ten (10) paper copies within five (5) days.

Respondent avers that it received the *Minute Resolution* only on September 12, 2025. Hence, the instant *Motion for Reconsideration and Motion for Leave to File and Admit Comment/Opposition,* requesting the Court *En Banc* to reconsider its *Resolution* in the interest of justice and in view of the absence of substantial prejudice to the opposing party. In compliance with the Court's rules, respondent attached ten (10) copies of its *Comment/Opposition to the Motion for Reconsideration* to the instant motion.

Finding merit in respondent's explanation, and to give it a final opportunity to argue its case, the Court **GRANTS** respondent's *Motion for Reconsideration and Motion for Leave to File and Admit Comment/Opposition.* Accordingly, the attached *Comment/Opposition to the Motion for Reconsideration* is **ADMITTED** and shall form part of the record of this case.

The Court now resolves petitioner's *Motion for Reconsideration [re: Decision dated 20 May 2025].*[2]

Petitioner seeks reconsideration of the Court *En Banc's* Decision[3] promulgated on May 20, 2025 (assailed *Decision*), the dispositive portion of which reads:

> **WHEREFORE**, premises considered, the *Petition for Review* filed by the Republic of the Philippines is **DENIED** for lack of merit.
>
> Accordingly, the assailed *Decision* dated June 21, 2023, and *Resolution* dated December 14, 2023, issued by the Special Third Division in CTA OC No. 027, are **AFFIRMED**.
>
> **SO ORDERED.**

The assailed *Decision* sustained the ruling of the Court in Division declaring the assessment against respondent null and void for lack of a valid Letter of Authority (**LOA**).

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[2] *Id.*
[3] *EB* Docket, pp. 84–102.

In seeking reconsideration of the assailed *Decision*, petitioner claims that the Court *En Banc* erred in cancelling the assessment. It argues that the Court *En Banc* erroneously relied on *Medicard Philippines, Inc. v. Commissioner of Internal Revenue*[4] (***Medicard***), asserting that *Medicard* is inapplicable to the present case because the assessment therein was disputed, whereas the assessment in this case is already final, executory, and demandable. Hence, petitioner maintains that the issuance of the LOA is not an issue that the Court should pass upon in this case.

Further, petitioner reiterates that an LOA is necessary only when there is a need to audit the taxpayer's books of accounts and other accounting records. In such cases, the LOA serves to protect the taxpayer from unscrupulous schemes involving unauthorized persons who may examine the said records. However, petitioner claims that when discrepancies are discovered without auditing the taxpayer's books and records, the issuance of an LOA is not required.

Finally, petitioner maintains that the assessment is already final, executory, and demandable, and cannot be questioned on appeal.

In its *Comment/Opposition to the Motion for Reconsideration,* respondent submits that petitioner's *Motion for Reconsideration* merely restates arguments previously raised and resolved by the Court. Hence, it prays for the denial of petitioner's *Motion for Reconsideration* for being *pro forma*, lacking merit, and relying on inapplicable jurisprudence.

After careful consideration, the Court finds petitioner's *Motion for Reconsideration* without merit.

After reviewing the allegations in the subject *Motion for Reconsideration* and the arguments presented by petitioner, the Court *En Banc* finds no cogent reason to deviate from its ruling in the assailed *Decision.* The *Motion for Reconsideration* raises no new or substantial grounds that would warrant a departure from the previous conclusion and finding of the Court *En Banc.* All issues and arguments raised have already been passed upon, amply discussed, and exhaustively considered, first by the Court in Division and, on appeal, by the Court *En Banc.*

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[4] G.R. No. 222743, April 5, 2017 [J. Reyes, Third Division].

On this point, the Supreme Court's pronouncement in *Social Justice Society (SJS) Officers v. Lim*,[5] is instructive:

> 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**. (*Emphasis supplied*)

Guided by the foregoing principle, the Court *En Banc* finds no cogent reason to disturb its ruling. Accordingly, the assailed *Decision* stands.

ACCORDINGLY, premises considered, petitioner's *Motion for Reconsideration (re: Decision dated 20 May 2025)* is **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

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5 G.R. Nos. 187836 & 187916, March 10, 2015 [Per J. Perez, *En Banc*].

Catherine T. Manahan

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes-Fajardo

MARIAN IVY F. REYES-FAJARDO
Associate Justice

ON LEAVE
CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice