REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner*,	**CTA *EB* NO. 2826** (CTA Case No. 10080)
	Present:
- versus -	**DEL ROSARIO,** *P.J.* **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
SUN LIFE GREPA FINANCIAL, INC., *Respondent.*	Promulgated: APR 1 1 2025 10:15am

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RESOLUTION

CUI-DAVID, J.:

Before the Court *En Banc* is petitioner's *Motion for Reconsideration (Re: Decision promulgated on 12 December 2024)* personally and electronically filed on January 3, 2025, assailing the *Decision*[1] promulgated on December 12, 2024 ("assailed *Decision*"), the dispositive portion of which reads:

> **WHEREFORE**, premises considered, the *Petition for Review* filed by the Commissioner of Internal Revenue is **DENIED** for lack of merit.
>
> Accordingly, the assailed Decision dated May 9, 2023, and Resolution dated October 6, 2023, rendered by this Court's Special Third Division in CTA Case No. 10080, are **AFFIRMED**.
>
> **SO ORDERED.**

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[1] *En Banc* Docket, pp. 110–134.

The assailed *Decision* sustained the ruling of the Court in Division, which ordered the cancellation and setting aside of the deficiency percentage tax and documentary stamp tax assessments issued against respondent for taxable year 2008.

In seeking reconsideration, petitioner raises the following grounds:

I. WITH ALL DUE RESPECT, THE HONORABLE COURT ERRED IN RULING THAT THE ASSESSMENTS ARE VOID BECAUSE THE REVENUE OFFICERS WHO CONDUCTED THE AUDIT WERE ALLEGEDLY NOT AUTHORIZED THROUGH A LETTER OF AUTHORITY.

II. RESPONDENT WAS NOT DENIED OF ITS RIGHT TO DUE PROCESS BECAUSE IT WAS CLEARLY INFORMED OF THE IDENTITY OF THE REVENUE OFFICERS WHO WILL CONTINUE THE INVESTIGATION/AUDIT.

In opposition, respondent filed its *Comment/Opposition (to Petitioner's Motion for Reconsideration dated 03 January 2025)* personally on January 21, 2025, and electronically on January 22, 2025, asserting the following counter-arguments:

1. The Honorable Court correctly ruled that the assessment is invalid/null and void for [petitioner's] failure to observe due process; and

2. Knowledge of the identity of the revenue officers who continued the audit/investigation does not cure the absence of a valid [Letter of Authority].

After a thorough review of petitioner's *Motion for Reconsideration* and respondent's *Comment/Opposition*, the Court *En Banc* finds that the issues and arguments raised in the *Motion* have been determined and passed upon first by the Court in Division, and subsequently on appeal by the Court *En Banc.* The arguments presented fail to establish any compelling or cogent reason to warrant a modification or reversal of the assailed *Decision.*

The ruling in *Social Justice Society (SJS) Officers et al. v. Lim*[2] provides instructive guidance on the effect and disposition of a motion for reconsideration:

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

> **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; 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.** (*Boldfacing supplied*)

WHEREFORE, premises considered, the *Motion for Reconsideration (Re: Decision promulgated on 12 December 2024)* filed by petitioner Commissioner of Internal Revenue is **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

x--x

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Ma. Belen

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

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

Corazon G. Ferrer-Flores

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice