

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

EN BANC

**COMMISSIONER OF
INTERNAL REVENUE,**
Petitioner,

CTA EB NO. 2583
(CTA Case No. 10341)

Present:

- versus -

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

GB GLOBAL EXPREZ, INC.,
Respondent.

Promulgated:

JAN 31 2024

X - - - - - X

RESOLUTION

CUI-DAVID, J.:

This resolves petitioner's *Motion for Reconsideration (Re: Decision promulgated on 22 June 2023)*¹ filed on July 12, 2023, with respondent's *Comment/Opposition* thereto filed on September 4, 2023.

Petitioner seeks reconsideration of the Court *En Banc*'s Decision ² dated June 22, 2023 (*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. The assailed Decision dated August 31, 2021, and Resolution dated March 1, 2022, are **AFFIRMED**.

¹ *En Banc (EB)* Docket, pp. 268-291.

² *EB* Docket, pp. 216-263.

RESOLUTION

CTA EB No. 2583 (CTA Case No. 10341)

Commissioner of Internal Revenue v. GB Global Expres, Inc.

Page 2 of 4

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SO ORDERED.

Petitioner anchors his *Motion* on the following grounds:

- I. WITH ALL DUE RESPECT, THIS HONORABLE COURT ERRED IN RULING THAT THE COURT OF TAX APPEALS HAS JURISDICTION ON THE INSTANT CASE.
- II. THE HONORABLE COURT ERRED IN APPLYING RMO 3-2009 TO THE SEIZURE, APPREHENSION, AND DETENTION OF [RESPONDENT'S] ILLICITLY MANUFACTURED PRODUCTS.
- III. WITHOUT SUBMITTING TO THIS HONORABLE COURT'S JURISDICTION, [PETITIONER] DID NOT VIOLATE [RESPONDENT'S] RIGHTS TO DUE PROCESS AND PRIVACY.
- IV. AGAIN, WITHOUT SUBMITTING TO THIS COURT'S JURISDICTION, THIS HONORABLE COURT ERRED IN ORDERING [PETITIONER] THE RETURN OF [RESPONDENT'S] SEIZED AND CONFISCATED UNREGISTERED ARTICLES.

By way of *Comment/Opposition* thereto, respondent counters that:

- I. THE INSTANT MOTION IS A MERE REITERATION OF THE ALLEGATIONS THAT HAVE ALREADY BEEN CONSIDERED, SQUARELY PASSED UPON, AND FULLY RESOLVED BY THE HONORABLE COURT.
- II. THE HONORABLE COURT HAS JURISDICTION OVER THE INSTANT CASE.
- III. THE HONORABLE COURT CORRECTLY RULED THAT RMO 3-2009 APPLIES IN THE INSTANT CASE.



RESOLUTION

CTA EB No. 2583 (CTA Case No. 10341)
Commissioner of Internal Revenue v. GB Global Expres, Inc.
Page 3 of 4

x-----x

- IV. PETITIONER VIOLATED RESPONDENT'S RIGHT TO DUE PROCESS AND RIGHT AGAINST UNREASONABLE SEARCH AND SEIZURE.
- V. THE HONORABLE COURT'S FIRST DIVISION PROPERLY ORDERED THE RETURN OF RESPONDENT'S ILLEGALLY SEIZED CIGARETTES.

After a thorough study of petitioner's *Motion for Reconsideration*, the Court *En Banc* finds that petitioner's issues and arguments therein have already been addressed, exhaustively discussed, and passed upon, *first* by the Court in Division and subsequently on appeal by the Court *En Banc*. Petitioner merely reiterated, if not rephrased, those contained in its previously filed pleadings and failed to "raise matters which are substantially plausible or compellingly persuasive"³ to warrant the reversal of the assailed *Decision*.

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration (Re: Decision promulgated on 22 June 2023)* filed on July 12, 2023, is **DENIED** for lack of merit.

SO ORDERED.


LANEE S. CUI-DAVID
Associate Justice

We Concur:


ROMAN G. DEL ROSARIO
Presiding Justice

³ *H. Harry L. Roque, Jr., et al. v. Commission on Elections, represented by Hon. Chairman Jose Melo, et al.*, G.R. No. 188456, February 10, 2010.

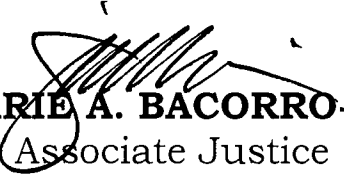
RESOLUTION

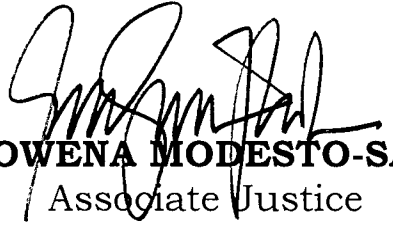
CTA *EB* No. 2583 (CTA Case No. 10341)
Commissioner of Internal Revenue v. GB Global Expres, Inc.
Page 4 of 4

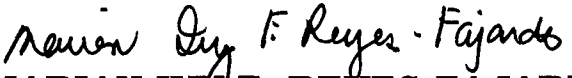
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MA. BELEN M. RINGPIS-LIBAN
Associate Justice


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


CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice