REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

V.Y. DOMINGO JEWELLERS, INC.,
Respondent.

CTA EB NO. 2313
(CTA Case No. 9367)

Present:

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

Promulgated:
SEP 0 1 2022 3:53pm

x - x

RESOLUTION

BACORRO-VILLENA, J.

For the Court's resolution is petitioner Commissioner of Internal Revenue's (**petitioner**'s) "Motion for Reconsideration"[1] (**MR**) filed on 07 April 2022, with respondent V.Y. Domingo Jewellers, Inc.'s (**respondent**'s) "Opposition [Re: Motion for Reconsideration dated 05 April 2022]"[2] filed on 25 April 2022. The MR seeks the reversal of this Court's Decision dated 16 March 2022[3] (**assailed Decision**). The dispositive portion of the assailed Decision reads:

[1] Rollo, pp. 124-131.
[2] Id., pp. 142-166.
[3] Id., pp.94-108.

> ...
>
> **WHEREFORE**, the foregoing considered, the instant Petition for Review filed by petitioner Commissioner of Internal Revenue on 20 August 2020 is hereby **DENIED** for lack of merit. Accordingly, the Decision dated 01 October 2019 and the Resolution dated 19 June 2020 promulgated by the Court's Third Division in CTA Case No. 9367 entitled *V.Y. Domingo Jewellers, Inc. v. Commissioner of Internal Revenue* are hereby **AFFIRMED.**
>
> Consequently, with the cancellation and withdrawal of the Warrant of Distraint and/or Levy dated 04 May 2016, petitioner is **ENJOINED** from enforcing the collection of respondent's alleged income tax and value-added tax deficiencies for taxable year 2007.
>
> **SO ORDERED.**
>
> ...

In the instant MR, petitioner again raises the same issues settled by the Court in the assailed Decision, namely: (1) the Court's jurisdiction over respondent's Petition for Review in CTA Case No. 9367; and, (2) the Bureau of Internal Revenue's (**BIR**'s) failure to properly serve petitioner with the assessment notices.

Petitioner insists that respondent could not have filed an appeal against the issuance of a Warrant of Distraint and Levy (**WDL**). He also argues that the BIR's service of the assessment notices at respondent's old office address were valid as respondent did not notify the BIR of its change of address.

On the other hand, respondent maintains the jurisdiction of the Court over its original petition. It further argues that it is petitioner's burden to prove actual service of the assessment notices on respondent, and failure do so invalidates the assessment.

We resolve.

After a careful scrutiny of the parties' arguments, the Court *En Banc* finds petitioner's MR bereft of merit.

In sum, in the assailed Decision, the Court *En Banc* ruled that a WDL may be the proper subject of an appeal in accordance with the Supreme Court's ruling in *Philippine Journalists, Inc. v. Commissioner* *of Internal Revenue*[4] and likewise be considered as the Commissioner of Internal Revenue's (**CIR**'s) final decision following the Supreme Court's decision in *Commissioner of Internal Revenue v. Algue, Inc., et al.*[5] The Court *En Banc* also found that in the case at bar, the Formal Letter of Demand (**FLD**) was not validly served on respondent as it was sent to its old office address despite petitioner's knowledge, at the time, of respondent's change of address.

A perusal of petitioner's MR also reveals that his arguments are literal reiterations of those raised in his Petition for Review, and that these arguments have already been considered by the Court *En Banc* in arriving at the conclusions reached in the assailed Decision.

In cases where an MR presents a mere rehash of the movant's arguments, this Court may deal with the motion summarily in keeping with the Supreme Court's ruling in the case of *Ortigas and Company Limited Partnership v. Judge Tirso Velasco and Dolores V. Molina*[6] (**Ortigas**), to wit:

> ...
>
> 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, 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.
>
> ...

---

4 G.R. No. 162852, 16 December 2004.
5 G.R. No. L-28896, 17 February 1988.
6 G.R. Nos. 109645 & 112564, 04 March 1996.

As stated, given that petitioner's arguments have all been squarely addressed in the assailed Decision, and the Court has equally found nothing of merit in petitioner's MR to warrant a reversal thereof, the Court finds that another prolonged discussion on these matters would be futile.

WHEREFORE, the foregoing premises considered, petitioner Commissioner of Internal Revenue's "Motion for Reconsideration" filed on 07 April 2022 is hereby **DENIED** for lack of merit.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

WE CONCUR:

I reiterate my Concurring Opinion

ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

ON LEAVE

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

x - x

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

ON LEAVE

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice