REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA EB No. 2690** (CTA Case No. 9945)
	Present:
-versus-	**DEL ROSARIO,** *PJ,* **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** and, **ANGELES,** *JJ.*
HARD ROCK CAFE (MAKATI CITY) INC., *Respondent.*	Promulgated: NOV 13 2024 4:20

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RESOLUTION

REYES-FAJARDO, *J*.:

For resolution of the Court *En Banc* is petitioner's Motion for Reconsideration (Motion)[1] in CTA EB No. 2690 filed *via* registered mail on May 3, 2024 and received by the Court on May 8, 2024, with respondent's Comment (Re: Motion for Reconsideration dated May 3, 2024) filed on June 10, 2024.[2]

In the Decision dated April 12, 2024 (assailed Decision),[3] the Court *En Banc* sustained the findings of the Court in Division that the

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1 *Rollo,* pp. 112-122.
2 *Id.* at pp. 126-139.
3 *Id.* at pp. 95-107.

absence of a Letter of Authority (LOA) issued to the revenue officer and group supervisor who undertook the actual examination of respondent for calendar year (CY) 2014 renders petitioner's tax assessments void. The dispositive portion thereof reads:

> **WHEREFORE**, the Petition for Review filed by the Commissioner of Internal Revenue on September 21, 2022 is **DENIED** for lack of merit. The Decision dated December 10, 2021 and Resolution dated August 17, 2022, in CTA Case No. 9945, are **AFFIRMED**.
>
> **SO ORDERED.**

The Court *En Banc* explained that when the Revenue District Officer (RDO), a person not authorized by petitioner, or by law to issue authority to examine taxpayers issued the Memorandum of Assignment, the RDO, in effect usurped the statutory power of petitioner and his duly authorized representatives to permit examination of the taxpayer. Hence, the Court *En Banc* declared the nullity of petitioner's deficiency tax assessments in view of the illegality of the examination conducted by the Bureau of Internal Revenue.

In the present Motion, petitioner raises the same arguments that the examination of respondent's books of accounts was conducted pursuant to a valid LOA.

By way of Comment, respondent points out that the grounds relied upon by petitioner in his motion for reconsideration are mere rehash of the arguments in his Petition for Review which were sufficiently passed upon in the assailed Decision.

The Motion is denied.

Indeed, petitioner's arguments were already passed upon by the Court *En Banc,* as well as that of the Court in Division, and found wanting in the assailed Decision. The Court reiterates that tax assessments issued in violation of the due process rights of a taxpayer are null and void.

There is no need to reiterate pertinent portions of the Decision or re-write the *ponencia* in accordance with the outline of the instant motion.[4] The pronouncement in *Social Justice Society (SJS) Officers, et al. v. Lim*[5] on the effect and disposition of a motion for reconsideration 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.

WHEREFORE, petitioner's Motion for Reconsideration, posted on May 3, 2024 is **DENIED,** for lack of merit.

SO ORDERED.

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

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4 G.R. Nos. 187836 & 187916, March 10, 2015.

5 *Id.*

We Concur:

ROMAN G. DEL ROSARIO
Presiding Justice

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

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY A. ANGELES
Associate Justice