REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

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COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

PHILPLANS FIRST, INC.,
Respondent.

CTA EB No. 2351
(CTA Case No. 9404)

Present:

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

Promulgated:
MAR 2 9 2022 4:15pm

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RESOLUTION

This resolves petitioner's **Motion for Reconsideration Re: Decision dated 09 November 2021** filed on December 2, 2021, with respondent's **Comment (On the Motion for Reconsideration dated 02 December 2021)** filed on February 21, 2022.

The dispositive portion of the assailed Decision[1] reads:

> "**WHEREFORE**, premises considered, the present Petition for Review is **DENIED** for lack of merit. Accordingly, the Court in Division's Decision dated June 17, 2020 and Resolution dated September 15, 2020 in CTA Case No. 9404 are **AFFIRMED**.
>
> Petitioner Commissioner of Internal Revenue, his duly authorized representatives or any other person acting on his behalf are hereby **ENJOINED** from enforcing the collection of deficiency Income Tax, Value-Added Tax and Documentary Stamp Tax for calendar year 2009 assessed against respondent Philplans First, Inc. in the Final Decision on Disputed Assessment dated June 29,

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[1] Docket, pp. 92-112.

> 2016. This order of suspension is **IMMEDIATELY EXECUTORY** consistent with Section 4, Rule 39 of the Rules of Court.
>
> **SO ORDERED.**"

Petitioner states the following arguments in support of his motion, *viz*:

1. The Court erred in granting a relief that was not prayed for by respondent;

2. Petitioner's basic right to fair play and due process was violated; and,

3. The Court in Division erred when it held that the Referral Memorandum is not sufficient to grant the Revenue Officer the authority to continue the conduct of the audit investigation of respondent.

Respondent, on the other hand, raises the following arguments:

1. Petitioner's Motion for Reconsideration should be denied since there is nothing to be reconsidered as the arguments raised in his motion are exactly the same arguments raised in his Petition for Review which have already been extensively passed upon by the Court in the assailed Decision;

2. The Court in Division has authority to rule upon the validity of an assessment; and,

3. The assessment is void, having been issued in violation of respondent's right to due process as the assessment was issued without a proper Letter of Authority.

Petitioner's Motion for Reconsideration is devoid of merit.

The Court finds that no new argument has been adduced to warrant the reconsideration sought. The arguments interposed by petitioner are mere rehash of his previous arguments in his Petition for Review[2] which have been duly considered and passed upon by the Court in the assailed Decision. There is no need to discuss the same arguments again in resolving the present Motion for Reconsideration.

The pronouncement in *Social Justice Society (SJS) Officers, et*

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[2] Docket, pp. 7-17.

al. vs. Lim,[3] which cited *Ortigas and Co. Ltd. Partnership vs. Judge Velasco,*[4] is instructive:

> **"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; xxx. **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)

All told, the Court finds no cogent reason to warrant a reconsideration or modification of the assailed Decision.

WHEREFORE, premises considered, petitioner's **Motion for Reconsideration Re: Decision dated 09 November 2021** is hereby **DENIED** for lack of merit.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

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[3] G.R. Nos. 187836 & 187916, March 10, 2015.
[4] G.R. Nos. 109645 & 112564, March 4, 1996.

WE CONCUR:

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate 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

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice