REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PEOPLE OF THE PHILIPPINES, Plaintiff-appellant, -versus- **ARNEL CORTEZ MANALOTO and ERWIN SICANGCO CARREON,** Accused-appellees.	**CTA EB CRIM. NO. 085** (R-ANG-20-000-73-SC) **Present:** **Del Rosario,** *P.J.,* **Castañeda, Jr.,** **Uy,** **Ringpis-Liban,** **Manahan,** **Bacorro-Villena,** **Modesto-San Pedro,** **Reyes- Fajardo,** *and* **Cui-David,** *JJ.* Promulgated: MAY 25 2022 4:09pm

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RESOLUTION

RINGPIS-LIBAN, J.:

For resolution is plaintiff-appellant's "Motion for Reconsideration (of the Decision promulgated February 09, 2022)"[1] filed on March 1, 2022.

In the instant motion, plaintiff-appellant asks the Court *En Banc* to take a second look at the error of the Regional Trial Court (RTC) Branch 56- Angeles City in not finding grave abuse of discretion on the part of the Metropolitan Trail Court in Cities (MTCC) Branch 2- Angeles City in deciding the criminal tax cases of accused-appellees. Plaintiff-appellant claims that the RTC Branch 56 erred in denying the Petition for Certiorari filed under Rule 65 of the Rules of Court; and that Judge Rochelle Santos Manuel gravely abused her discretion in acquitting the accused-appellees. Plaintiff-appellant believes that it has presented sufficient evidence, both documentary and testimonial, to prove all the elements of the crimes charges against both accused-appellees.

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[1] Docket, CTA EB CRIM NO. 085, pp. 516-529.

On March 31, 2022, accused-appellees filed their "Comment (on the BIR's Motion for Reconsideration dated February 28, 2022)." In the said Comment, accused-appellees state that the Bureau of Internal Revenue (BIR)'s tax investigation of the 2011 income of accused-appellant Arnel Cortez Manaloto is the subject matter of a final judgment of the Second Division of this Court, in the consolidated criminal cases of "People of the Philippines vs. Arnel Cortez Manaloto" with docket number CTA Criminal Case Nos. O-454, O-455. O-456 and O-457; that in the said cases, the assessment was scrutinized by the Second Division and ruled that accused Manaloto is not required to file Value-Added Tax (VAT) returns and consequently pay VAT; that on appeal to the Supreme Court, the latter found no reversible error on the ruling of Second Division; that in view of the ruling of the Second Division in the said consolidated cases, the ruling of MTCC-Branch 2 is therefore correct. Hence, there is no error of judgment or abuse of discretion committed by MTCC-Branch 2.

After consideration of the motion submitted, the Court *En Banc* resolves to deny the plaintiff-appellant's "Motion for Reconsideration (of the Decision promulgated February 09, 2022)."

The Court *En Banc* notes that plaintiff-appellant's motion merely reiterates or amplifies the arguments previously raised in the Petition for Review which were already considered and extensively discussed upon by the Court *En Banc* in the assailed Decision.

In the case of *Shangri-La International Hotel Management Ltd., et al. vs. Developers Group of Companies, Inc.,*[2] the Supreme Court denied respondent's Motion for Reconsideration for being a mere reiteration of their previous arguments, and for failure to raise matters substantially plausible or compellingly persuasive to warrant the reversal of the assailed Decision, thus:

> "The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.
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> Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. As it is, however, the instant motion does not raise any new or

[2] G.R. No. 159938, January 22, 2007.

substantial legitimate ground or reason to justify the reconsideration sought."

In view of the foregoing, the Court *En Banc* will no longer belabor to repeat its discussions in the assailed Decision since it would only result to mere superfluity.

WHEREFORE, premises considered, the plaintiff-appellant's "Motion for Reconsideration (of the Decision promulgated February 09, 2022)" is **DENIED for lack of merit.**

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

I reiterate my CDO.
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