REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	CTA EB NO. **2295** (CTA Case No. 8696)
	Present:
- versus -	**DEL ROSARIO**, *P.J.*, **UY**, **RINGPIS-LIBAN**, **MANAHAN**, **BACORRO-VILLENA**, **MODESTO-SAN PEDRO**, **REYES-FAJARDO**, **CUI-DAVID**, *and* **FERRER-FLORES**, *JJ.*
IZONE TECHNOLOGIES PHILIPPINES, Respondent.	Promulgated: JAN 16 2023 1:40pm

x - x

RESOLUTION

BACORRO-VILLENA, J.:

For the Court's resolution is petitioner Commissioner of Internal Revenue's (**petitioner**'s/**CIR**'s) "Motion for Reconsideration (En Banc Decision dated 05 May 2022)"[1] (**MR**) filed on 23 June 2022[2], without respondent Izone Technologies Philippines' (**respondent**'s/**ITP**'s) comment.[3]

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1 *Rollo*, pp. 178-184.

2 Received by the Court on 08 July 2022.

3 *Per* Resolution dated 12 October 2022, the Court *En Banc* treated respondent's "Comments/Opposition to Motion for Reconsideration (En Banc Decision dated 5 May 2022)", filed on 06 September 2022, as a mere scrap of paper for being belatedly filed and, considering that the period allowed for filing a comment/opposition had already lapsed, it deemed respondent to have waived its right to the filing thereof; *Rollo*, pp. 197-199.

Petitioner seeks the reversal of the Court *En Banc*'s Decision in the above-captioned case dated 05 May 2022[4] (**assailed Decision**), the cancellation of the Special First Division's Amended Decision dated 18 October 2019[5] (**Amended Decision**), and the reinstatement of the Decision dated 29 April 2019[6] (**Original Decision**). The dispositive portion of the assailed Decision reads:

> ...
>
> **WHEREFORE**, premises considered, the instant Petition for Review filed by petitioner Commissioner of Internal Revenue is hereby **DENIED** for lack of merit. Accordingly, the Amended Decision and Assailed Resolution dated 18 October 2019 and 13 May 2020, respectively, in CTA Case No. 8696, entitled *Izone Technologies Philippines v. Commissioner of Internal Revenue*, are hereby **AFFIRMED**.
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> Consequently, petitioner Commissioner of Internal Revenue or any person duly acting on his or her behalf is hereby **ENJOINED** from collecting or taking further action on the deficiency taxes assessed against respondent Izone Technologies Philippines as provided in the Final Assessment Notices and the Formal Letter of Demand in the aggregate amount of ₱1,005,217.37 for the taxable year 2008.
>
> **SO ORDERED.**
>
> ...

In the instant MR[7], petitioner maintains and reiterates his or her position that respondent's right to due process was not violated in the conduct of the audit examination of its books of accounts and other accounting records for the taxable year (**TY**) 2008 since it was duly notified of the assessments and was given ample time and opportunity to protest the findings against it.

Petitioner also reiterates his or her argument that respondent should be liable to pay the deficiency Fringe Benefits Tax (**FBT**) assessment in the amount of ₱195,199.14.

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4 *Rollo*, pp. 141-171.
5 Division Docket, Volume II, pp. 1289-1301.
6 Id., pp. 1187-1214.
7 Supra at note 1.

We resolve.

As the records bear out clearly, petitioner raised no new issues or arguments that the Court, either in Division or sitting, *En Banc*, did not consider or resolve.

In fact, the instant MR[8] is a word-for-word reiteration of petitioner's previous MR[9] to the Special First Division's Amended Decision[10] and a repetition of the arguments in its Petition for Review.[11] Petitioner's arguments have already been considered, squarely addressed, and found to be without merit by the Special First Division in its Resolution dated 13 May 2020[12] and then by the Court *En Banc* in the assailed Decision.[13]

A simple reading of the instant MR[14] readily reveals it contains a mere rehash of petitioner's arguments in its Petition for Review[15] before the Court *En Banc*. In this light, the Court *En Banc* finds no need to likewise repeat its prior pronouncements.

In *Licomcen Incorporated v. Foundation Specialists, Inc.*[16], the Supreme Court, citing *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*[17], held that:

> ...
>
> 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

8 Supra at note 1.
9 Division Docket, Volume II, pp. 1302-1307.
10 Supra at note 5.
11 Filed *via* email on 03 August 2020, *Rollo*, pp. 5-44, with annexes.
12 Division Docket, Volume II, pp. 1325-1329.
13 Supra at note 4.
14 Supra at note 1.
15 Supra at note 11.
16 G.R. Nos. 167022 and 169678, 31 August 2007.
17 G.R. Nos. 109645 and 112564, 04 March 1996.

> the first time, these being, x x x 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.
>
> ...

As petitioner merely recycled its previous submissions and arguments, the Court *En Banc* finds no cogent reason to disturb the assailed Decision.

WHEREFORE, with the foregoing, petitioner Commissioner of Internal Revenue's "Motion for Reconsideration (En Banc Decision dated 05 May 2022)" filed on 23 June 2022 is **DENIED** for lack of merit.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

ON LEAVE
ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice