REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

GMA NETWORK FILMS, INC.,
Respondent.

CTA EB No. 2441
(CTA Case No. 9381)

Present:

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

Promulgated:
MAR 16 2023 9:55 am

x- -x

RESOLUTION

REYES-FAJARDO, *J*.:

On October 17, 2022, a Decision[1] was rendered, disposing the case as follows:

> **WHEREFORE**, in light of the foregoing considerations, the Petition for Review is **DENIED** for lack of merit. Accordingly, the assailed Decision dated June 30, 2020 and Resolution dated January 25, 2021, both rendered by the Third Division of this Court in CTA Case No. 9381 are **AFFIRMED**.
>
> **SO ORDERED**.

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1 *Rollo*, pp. 61-80.

The Court sustained the ruling of the Court in Division in nullifying petitioner's deficiency tax assessments, issued against respondent for calendar year (CY) 2011. The reasons are: *first,* said tax assessments are barred by the three (3)-year prescriptive period under Section 203 of the National Internal Revenue Code of 1997, as amended (NIRC, as amended), as the waiver executed by the parties resulted in no valid extension of prescriptive period to assess taxes, for lack of specific kind and amount of taxes due as required by Section 222(b) of the same Code and jurisprudence; and *second,* the deficiency tax assessments do not contain a definite amount of tax liability.

Through his Motion for Reconsideration dated November 4, 2022,[2] petitioner maintains that the waiver is valid and complied with the requirements of Section 222(b) of the NIRC, as amended, as implemented by Revenue Memorandum Order No. 20-90, and Revenue Delegation of Authority Order No. 5-01. For this reason, the three (3) year prescriptive period was validly extended, and consequently the deficiency tax assessments covering CY 2011 issued against respondent are valid.

By way of Comment (Re: Motion for Reconsideration dated 4 November 2022),[3] respondent mirrors the conclusion of the Court that the three (3)-year prescriptive period to assess was not stretched because the waiver failed to indicate specific kind and amount of taxes due.

The Motion lacks merit.

Indeed, the matter advanced by petitioner was already weighed, and found wanting in the impugned Decision dated October 17, 2022. To reinvent the wheel definitely wastes the time of the Court. *Social Justice Society (SJS) Officers v. Lim*[4] ordained:

> 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.

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2 *Id.* at pp. 92-97.
3 *Id.* at pp. 102-113.
4 G.R. No. 187836, March 10, 2015 (Resolution on Motion for Reconsideration).

> 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.

WHEREFORE, petitioner's Motion for Reconsideration dated November 4, 2022 is **DENIED**, for lack of merit.

MARIAN IVY F. REYES-FAJARDO
Associate Justice

We Concur:

ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

I maintain my position in the assailed Decision.
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

I concur based on the ground of "invalid waiver" only.
CATHERINE T. MANAHAN
Associate Justice

I reiterate my Separate Concurring Opinion.
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

I join J. Villena's Separate Concurring Opinion.
LANEE S. CUI-DAVID
Associate Justice

I join J. Villena's Separate Concurring Opinion.
CORAZON G. FERRER-FLORES
Associate Justice