REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

JIMMY A. ANG and OLIVIA N. ANG,
Petitioners,

-versus-

PEOPLE OF THE PHILIPPINES,
Respondent.

CTA EB Crim No. 095
(RTC Case No. M-MNL -20-03016-CR-R00-00)
(MTC Case No. M-MNL -20-03016-CR-R00-00)

Present:

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

Promulgated:
MAY 2 3 2024 4:30pm

x- -x

RESOLUTION

REYES-FAJARDO, J.:

For the Court's resolution is petitioners' *Motion for Reconsideration (to CTA En Banc Decision dated August 2, 2023)* filed on August 22, 2023,[1] taking into consideration respondent's *Comment (Re: Motion for Reconsideration dated August 22, 2023)* filed on November 3, 2023,[2] as well as petitioners' *Reply (to Respondent's Comment dated 27 October 2023)* filed on November 29, 2023.[3]

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1 Motion for Reconsideration, CTA EB Crim No. 095, Docket, pp. 146 to 160.
2 Comment, CTA EB Crim No. 095, Docket, pp. 162 to 178.
3 Reply, CTA EB Crim No. 095, Docket, pp. 182 to 199.

In the Decision promulgated on August 2, 2023 ("assailed Decision"),[4] the Court En Banc denied the Petition for Review and affirmed the Judgment dated January 26, 2022 rendered by Branch 7, Regional Trial Court of the City of Manila, in RTC Case No. M-MNL-20-03016-CR-R00-00.

The dispositive portion of the assailed Decision reads:

> "**WHEREFORE**, the Petition for Review dated May 28, 2022, filed by Jimmy A. Ang and Olivia N. Ang, is **DENIED**, for lack of merit. The Judgment dated January 26, 2022, rendered by Branch 7, Regional Trial Court of the City of Manila, in RTC Case No. M-MNL-20-03016-CR-R00-00, is **AFFIRMED**.
>
> Further, petitioners' Manifestation embodied in their Petition for Review dated May 28, 2022, is **NOTED**, whereas their Motion to Admit Proof of Compliance of SDT No. RR6-2019-0495 to Dismiss this Case, also embodied in the same Petition, is **DENIED**.
>
> **SO ORDERED**."

In their *Motion for Reconsideration*,[5] petitioners argue that: 1) the issuance of the subpoena duces tecum (SDT) was without any legal basis for the very reason that the Letter of Authority (LOA) has already expired; 2) the determination of the validity of the SDT will ultimately decide on whether petitioners are criminally liable; 3) no investigation report/progress report was submitted by the revenue officer concerned nor was there a revalidation of the expired LOA before the issuance of the SDT; and 4) the Bureau of Internal Revenue (BIR) went around its own procedure when it issued the SDT after 245 days from the date of the issuance of the LOA which is beyond the 120-day validity period.

In its *Comment*,[6] respondent retorts that the failure to revalidate the LOA does not affect the authority of the revenue officers to examine the books of accounts and other accounting records of the taxpayer. Respondent also maintains that the SDT was validly issued and was properly served upon petitioners, and that all the elements of the offense charged, which is *mala prohibita*, are present in the instant case.

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4 Decision, CTA EB Crim No. 095, Docket, pp. 122 to 135.
5 Motion for Reconsideration, CTA EB Crim No. 095, Docket, pp. 146 to 160.
6 Comment, CTA EB Crim No. 095, Docket, pp. 162 to 178.

We resolve.

After careful consideration of the arguments of both parties, the Court finds no compelling reason to reverse or modify the assailed Decision dated August 2, 2023 finding petitioners guilty beyond reasonable doubt for violation of Section 266, in relation to Sections 5, 14, 253(d), and 256 of the 1997 National Internal Revenue Code, as amended. The arguments raised by both parties have already been passed upon and discussed at length by the Court. Any further discussion will only be unnecessarily repetitive.

The pronouncement in *Social Justice Society (SJS) Officers, et al. v. Lim,*[7] 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:
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>> 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

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

in the motion are too unsubstantial to require consideration, etc.

WHEREFORE, in light of the foregoing considerations, petitioners' *Motion for Reconsideration (to CTA En Banc Decision dated August 2, 2023)* is **DENIED** for lack of merit.

SO ORDERED.

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

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Ma. Belen
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan
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 S. ANGELES
Associate Justice