CTA Form No. 8 (For DCC)

18-000456-0086

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CTA CASE NO. 9952

APPLIED FOOD INGREDIENTS CO., INC.,
Petitioner,

- versus -

NOTICE OF RESOLUTION

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

ATTY. LIEZL G. BOHOL
Bureau of Internal Revenue - Revenue Region No. 7B
25th Floor, Legal Division, The Podium Tower
ADB Avenue, Ortigas Center, Mandaluyong City

IFURUNG LAW OFFICES
Unit 1902-A East Tower, Tektite Building
Exchange Road, Ortigas Center
1605 Pasig City

GREETINGS:

You are hereby notified by these presents that on **November 15, 2024,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **November 18, 2024.**

Atty. Margarette Y. Guzman
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
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APPLIED FOOD INGREDIENTS CO., INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 9952

Members:
DEL ROSARIO, *PJ, Chairperson,*
MANAHAN, and
REYES-FAJARDO, *JJ.*

Promulgated:
NOV 15 2024 9:15 AM

x- -x

RESOLUTION

REYES-FAJARDO, J.:

For the Court's resolution is respondent Commissioner of Internal Revenue (CIR)'s Motion for Reconsideration[1] of the Decision promulgated on May 23, 2024 (Assailed Decision), where the Court cancelled the deficiency value-added tax assessment of petitioner Applied Food Ingredients Co., Inc. relative to taxable year 2010 for being barred by prescription and being violative of petitioner's right to due process.

Here, the CIR harps on the same issues already passed upon by the Court, *viz.*: whether its failure to consider petitioner's reply to the Preliminary Assessment Notice amounted to a due process violation and whether its right to assess petitioner for deficiency VAT already prescribed.

When the "arguments, citations, and premises [raised in a motion for reconsideration are] a rehash of the [party's] previous position," and have been "considered, squarely addressed, and found to be without merit" in the decision sought to be

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[1] Docket – Vol. 2, pp. 882-888.

reconsidered, "the Court is not inclined to embark on another extended discussion of the same issue[s] again.[2]

In the absence of any substantial argument in support of the instant motion, there is no reason for the Court to reverse or modify the Assailed Decision.[3] Any further discourse will only be unnecessary and repetitive.[4]

WHEREFORE, in light of the foregoing considerations, respondent CIR's Motion for Reconsideration of the Decision promulgated on May 23, 2024 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

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

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2 *Roque, Jr. v. Commission on Elections*, G.R. No. 188456 (Resolution), [February 10, 2010], 626 PHIL 75-92

3 In *Shangri-la International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, (G.R. No. 159938 (Resolution), January 22, 2007, 541 PHIL 138-143), the Supreme Court explained, "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.**" (Emphasis supplied.)

4 *Social Justice Society (SJS) Officers, et al. v. Lim*, G.R Nos. 187836 & 187916, March 10,2015. Also, in *Roque, Jr. v. Commission on Elections*, (G.R. No. 188456 (Resolution), February 10, 2010, 626 PHIL 75-92), the Supreme Court held, "[The argument raised in the motion] is a rehash of their previous position articulated in their memorandum in support of their petition. They have been considered, squarely addressed, and found to be without merit in the Decision subject hereof. The Court is not inclined to embark on another extended discussion of the same issue again."