

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

EN BANC

PEOPLE OF THE PHILIPPINES,
Petitioner,

CTA EB CRIM. NO. 075
(CTA CRIM. CASE NOS.
O-670 & O-671)

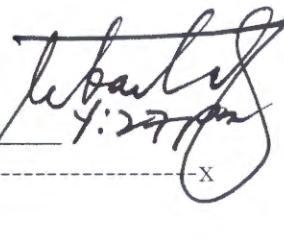
-versus-

Present:
Del Rosario, P.J.,
Castañeda, Jr.,
Uy,
Ringpis-Liban,
Manahan,
Bacorro-Villena,
Modesto-San Pedro,
Reyes- Fajardo, and
Cui-David, JJ.

E & D PARTS SUPPLY, INC.,
CIPRIANO C. UY AND
MARGARET L. UY,
Respondents.

Promulgated:

FEB 22 2022



X-----X

RESOLUTION

RINGPIS-LIBAN, J.

For resolution is the petitioner's "Motion for Reconsideration (Re: Decision dated July 05, 2021)"¹ filed on July 29, 2021, with respondents' Comment (On the Motion for Reconsideration dated July 27, 2021),² filed on November 8, 2021.

In the instant motion, petitioner avers that the Court *En Banc* erred in failing to consider the admissions made by respondent Margaret L. Uy (respondent Uy) in her Pre-Trial Brief that she is the same person charged in the information as the treasurer of respondent E & D Parts Supply, Inc.; that petitioner need not present the Articles of Incorporation and the General

¹ Docket, CTA EB CRIM. NO. 075, pp. 90-97.

² Ibid., pp. 101-109.

Information Sheet of respondent corporation to prove the position of respondent Uy in the corporation in order to make her liable for the crime charged against her; that there is presumption that the Preliminary Assessment Notice and Assessment Notice No. 34-2006/IT(1), Assessment Notice No. 34-2006/VT(2) and the corresponding Formal Letter of Demand were received by respondents in the ordinary course of mail pursuant to Section 3(v) of Rule 131 of the Rules of Court; and that the Court *En Banc* erred in holding that respondents are not liable for any civil liability due to their acquittal as a result of the alleged failure of petitioner to establish willfulness of respondents in refusing to pay the assessed deficiency taxes.

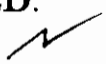
On the other hand, respondent Uy submits that she did not categorically admit in her Pre-trial Brief that she is the Treasurer of respondent corporation; that petitioner is advancing a new issue not raised up in its Motion for Reconsideration filed on October 1, 2019; that the Court did not err in its appreciation that the documentary exhibits presented by petitioner that did not include the name of Margaret L. Uy as a responsible officer of E & D Parts and Supply, Inc.; that petitioner did not present any evidence that the PAN was actually received by respondents; that petitioner did not present any Registry Return Card or a Certification from the Philippine Post Office to prove that the respondents received the matter relating to Registry Receipt No. 926124; and, that the Court *En Banc* did not err in holding that the respondents' civil liability are extinguished by their acquittal.

A judicious review of the arguments raised by the parties in the "Motion for Reconsideration (Re: Decision dated July 05, 2021)" and the "Comment (on the Motion for Reconsideration dated July 27, 2021)" shows that they merely rehashed the very same arguments in their previous pleadings all of which have been thoroughly discussed and passed upon by this Court in the assailed Decision of July 5, 2021. Hence, the Court *En Banc* sees no compelling reason to deviate from its previous ruling.

It must be stressed that among the ends to which a motion for reconsideration is addressed, one is precisely to convince the Court that its ruling is erroneous and improper, contrary to law or the evidence.³ If the movant failed to do so, the motion for reconsideration must necessarily fail.

In view of the foregoing, the Court finds it needless to reiterate the discussions made in the assailed Decision.

WHEREFORE, premises considered, the "Motion for Reconsideration (Re: Decision dated July 05, 2021)" is **DENIED for lack of merit**. The **assailed Decision** dated July 5, 2021 is **AFFIRMED**.



³ *Teodulo M. Coquilla vs. The Hon. Commission on Elections and Mr. Neil M. Alvarez*, G.R. No. 151914, July 31, 2002.

SO ORDERED.


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

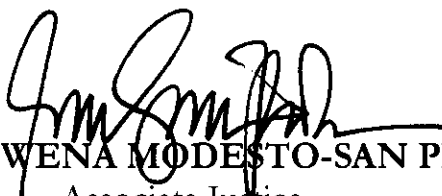

ROMAN G. DEL ROSARIO
Presiding Justice

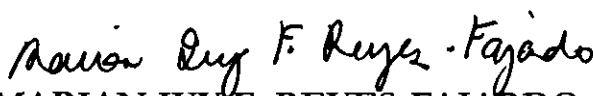

JUANITO C. CASTAÑEDA, JR.
Associate Justice


ERLINDA P. UY
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


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