REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Special Third Division

SHANG PROPERTY DEVELOPERS, INC.,
Petitioner,

-*versus*-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 9745

Members:
RINGPIS-LIBAN, *Chairperson, and*
MODESTO-SAN PEDRO, *JJ.*

Promulgated:
JAN 12 2024
10:14 a.m.

x -- x

RESOLUTION

MODESTO-SAN PEDRO, J.:

Before this Court is respondent's Motion for Reconsideration (Re: Decision dated 12 October 2022) filed on 22 November 2022 ("Motion for Reconsideration"),[1] with petitioner's Comment/Opposition (to Respondent's Motion for Reconsideration), filed on 6 December 2022 ("Comment").[2]

In the Motion for Reconsideration, respondent alleges that:

1. The Final Assessment Notice has already attained finality and thus, the Court of Tax Appeals has no jurisdiction over the instant Petition for Review;

2. The Regional Director, as respondent's authorized representative, is authorized under ***Section 6 (A) of the National Internal Revenue Code*** to conduct the examination of a taxpayer;

3. There is no legal basis to cancel these assessments as the lack of authority cited refers to the authority of revenue officers and not the authority of the Regional Director;

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1 Records, Vol. 2.
2 *Ibid.*,

4. The Letter of Authority issued by the Regional Director is a valid Letter of Authority to authorize the audit of the taxpayer's books of accounts and other accounting records for taxable year 2013;

5. The Letter of Authority issued by the Regional Director creates a principal-agent relationship between the Regional Director and the revenue officers named therein;

6. The authority of revenue officer Gigette T. Ventura and Group Supervisor Marivel G. Bello to examine petitioner's books of accounts and other accounting records for taxable year 2013 was pursuant to a valid Letter of Authority and their findings were ratified by the Regional Director who issued the same Letter of Authority;

7. The alleged lack of authority of the revenue officers to conduct audit should have been raised during the administrative protest and not on appeal; and

8. The ***Medicard Philippines, Inc. v. Commissioner of Internal Revenue***[3] case finds no application in this case as the assessment in the said case only involves a mere Letter Notice in the absence of a Letter of Authority. To reiterate, there is a valid Letter of Authority issued by the Regional Director warranting the audit of the taxpayer's 2013 tax liabilities.

In the Comment, petitioner alleges that:

1. The Court has jurisdiction over the instant Petition for Review;

2. There is legal basis to cancel the assessment considering the lack of authority of the revenue officers; and

3. The Letter, dated 15 April 2016, and Memorandum of Assignment, dated 13 April 2016, cannot supplant a valid Letter of Authority.

Following a studied review of the arguments, we **DENY** the Motion for Reconsideration for lack of merit.

In ***Ortigas and Company Limited Partnership vs. Judge Tirso Velasco and Dolores V. Molina, and Dolores V. Molina vs. Hon. Presiding Judge, RTC, Quezon City, Br. 105, and Manila Banking Corporation***,[4] the Supreme Court had the occasion to rule in this wise:

[3] G.R. No. 222743, 5 April 2017.
[4] G.R. Nos. 109645 and 112564, Resolution, 4 March 1996.

> "*Effect, and Disposition of Motion for Reconsideration*
>
> 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 be 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 in the motion are too unsubstantial to require consideration, etc."

Moreover, in ***H. Harry L. Roque, Jr., et al. v. Commission on Election, represented by Hon. Chairman Jose Melo, et al.***,[5] the Supreme Court *En Banc* ruled that whenever the issues raised in the Motion for Reconsideration have already been addressed and passed upon in the Decision, and the Motion for Reconsideration failed to raise matters which are substantially plausible or compellingly persuasive, enough to lead the Court to rule in favor of the desired course of action, then the Motion for Reconsideration will be denied by the Court, to wit:

> "Petitioners' above contention, as well as the arguments, citations, and premises holding it together, 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...
>
> xxx xxx xxx
>
> While a motion for reconsideration may tend to dwell on issues already resolved in the decision sought to be reconsidered—and this should not be an obstacle for a reconsideration—the hard reality is that petitioners have failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.
>
> xxx xxx xxx
>
> WHEREFORE, the instant separate motions for reconsideration of the main and intervening petitioners are DENIED."

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[5] G.R. No. 188456, Resolution, 10 February 2010

Likewise, in ***Shangri-La International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.,*** it was provided that:[6]

> "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.
>
> Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought."

A perusal of the Motion for Reconsideration would show that the arguments raised therein have already been sufficiently passed upon, discussed, threshed out and judiciously resolved in the Decision, dated 12 October 2022, which is sought to be reconsidered. The Motion for Reconsideration discloses no cogent reason to disturb the findings and conclusions which this Court made in said Decision.

Applying the judicial pronouncements, above, nothing is left for this Court to do but to deny the same.

WHEREFORE, the instant Motion for Reconsideration (Re: Decision dated 12 October 2022) is hereby **DENIED** for lack of merit.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

I CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

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6 G.R. No. 159938, Resolution, 22 January 2007.