REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PEOPLE OF THE PHILIPPINES, *Petitioner,*	**CTA EB Crim. No. 088** (CTA Crim. Case Nos. O-737 and O-738)
	Present:
-versus-	**DEL ROSARIO,** *PJ,* **UY,** **RINGPIS-LIBAN,** **MANAHAN,** **BACORRO-VILLENA,** **MODESTO-SAN PEDRO,** **REYES-FAJARDO,** **CUI-DAVID,** and **FERRER-FLORES,** *JJ.*
ACTIVE TRAVEL AND TOURS, INC., SEE SIU HUNG DIONISIO and SEE SIU YING DIONISIO, *Respondents.*	Promulgated: FEB 07 2023 4:30pm

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RESOLUTION

REYES-FAJARDO, *J.*:

On September 22, 2022, a Decision[1] was rendered, the *fallo* of which reads:

> **WHEREFORE**, the Petition for Review dated June 23, 2021, filed by the People of the Philippines is **DENIED**. The Resolutions dated January 15, 2021 and May 24, 2021 in CTA Crim. Case Nos. O-737 and O-738 are **AFFIRMED**.
>
> **SO ORDERED**.

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[1] *Rollo,* pp. 58-73.

We affirmed the ruling of the Court in Division that Active Travel and Tours, Inc. (ATTI) may not be held liable for the civil liability *ex delicto* in CTA Crim. Case Nos. O-737 and O-738. Specifically, the revenue officers who conducted the examination against ATTI for taxable year (TY) 2008 merely derived their authority from the Tax Verification Notice (TVN), the Memorandum under Blanket Referral No. (MBRN) 005-2010, both issued by Revenue District Officer Danilo C. Mendoza (RDO Mendoza); and assignment slip issued by Edna Ortalla, Chief of Review and Evaluation Section (Chief Ortalla). RDO Mendoza and Chief Ortalla are persons devoid of authority to issue authority to examine taxpayers such as ATTI. Therefore, the resultant tax assessments against ATTI for TY 2008 are void, and cannot be used as foundation to collect the deficiency taxes against it.

On October 11, 2022, petitioner filed a Motion for Reconsideration,[2] posing the following matter for our consideration:

> THE HONORABLE COURT *EN BANC* ERRED IN AFFIRMING THE RULING OF THE COURT IN DIVISION THAT THE TAX VERIFICATION NOTICE AND MEMORANDUM OF ASSIGNMENT ARE NOT CONSIDERED AS VALID NOTICE OF AUDIT.

Through their Comment/Opposition to Petitioner's Motion for Reconsideration, filed on December 12, 2022,[3] respondents concur with our finding that the BIR may not collect the assessed taxes for TY 2008, for being a product of an invalid examination by the Commissioner of Internal Revenue's tax agents.

OUR RULING

The Motion must fail.

Indeed, the sole argument posed by petitioner was already weighed, and found wanting in the assailed Decision dated September 22, 2022. The Court finds no compelling reason to rule otherwise. *Ortigas and Company Limited Partnership v. Judge Velasco, et al.*[4] ordained:

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[2] *Id.* at pp. 85-90.
[3] *Id.* at pp. 94-99.
[4] G.R. No. 109645, March 4, 1996.

> 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, 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, filed on October 11, 2022, is **DENIED**, for lack of merit. The Decision dated September 22, 2022, is **AFFIRMED**.

SO ORDERED.

MARIAN IVY F. REYES-FAJARDO
Associate Justice

We Concur:

ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

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