REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

BICYCLEPOKER, INC.,
Respondent.

CTA *EB* NO. 2448
(CTA Case No. 9868)

Present:

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

Promulgated:
DEC 09 2022 2:45 pm

x - x

RESOLUTION

CUI-DAVID, J.:

This resolves petitioner's *Motion for Reconsideration (Re: Decision dated 9 June 2022)* filed on June 28, 2022, with respondent's *Comment/Opposition (To Motion for Reconsideration Re: Decision dated 9 June 2022)* filed through registered mail on September 16, 2022 and received by the Court on September 22, 2022.

Petitioner seeks reconsideration of this Court's Decision dated June 9, 2022 (assailed Decision), the dispositive portion of which reads:

> **WHEREFORE**, the instant *Petition for Review* filed by the petitioner Commissioner of Internal Revenue is **DENIED** for lack of merit. The assailed Decision dated October 7, 2020, and Resolution dated February 17, 2021, of the Second Division in CTA Case No. 9868 are **AFFIRMED**.
>
> **SO ORDERED**.

In asking for a reconsideration, petitioner raises the following grounds:

> I. WITH ALL DUE RESPECT, THIS HONORABLE COURT ERRED IN RULING THAT THE INVESTIGATING REVENUE OFFICERS DO NOT HAVE AUTHORITY TO CONDUCT THE INVESTIGATION AND ASSESSMENT.
>
> II. WITH ALL DUE RESPECT, THIS HONORABLE COURT ERRED IN RULING THAT THE ASSESSMENT IS VOID.

In its *Comment/Opposition*, respondent submits that petitioner's contentions are a mere rehash of matters already passed upon and resolved by this Court in the assailed Decision sought to be reconsidered. Hence, it prays for the Court to deny petitioner's motion for utter lack of merit.

Indeed, the arguments in petitioner's *Motion for Reconsideration* are the same arguments invoked in her previous pleadings filed in this case, all of which have already been comprehensively addressed and rejected by this Court in the assailed Decision. Thus, a prolonged discussion on these issues and assertions would be futile.

We have held that in cases where a *Motion for Reconsideration* presents a mere rehash of the movant's arguments, this Court may deal with the motion *summarily* in keeping with the Supreme Court's ruling in the case of *Ortigas and Company Limited Partnership v. Judge Tirso Velasco and Dolores V. Molina,*[1] to wit:

> 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 therefore, 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

[1] G.R. Nos. 109645 & 112564, 04 March 1996.

> 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. ... (*Emphasis supplied)*

There being no compelling reason to warrant modification, much more reversal of the assailed Decision, the Court is left without option but to deny petitioner's plea for reconsideration.

WHEREFORE, the *Motion for Reconsideration (Re: Decision dated 9 June 2022)* filed by petitioner on June 28, 2022, is **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

x---x

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA G. MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice