REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

SANYO SEIKI STAINLESS STEEL CORPORATION,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB NO. 2726
(CTA Case No. 9265)

Present:

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

Promulgated:
NOV 25 2024 2:14

x- x

RESOLUTION

FERRER-FLORES, J.:

For the Court's resolution is petitioner's *Motion for Reconsideration (of the Decision dated 20 May 2024)* (MR) filed on June 7, 2024,[1] with respondent's *Comment* filed on July 12, 2024.[2]

In its MR, petitioner forwards the following arguments: *first,* the Court of Tax Appeals (CTA) Third Division has jurisdiction to rule on the validity of the collection proceedings; and, *second*, assuming arguendo that the *Petition for Review* was filed one day late, the CTA Third Division should have relaxed the rules to give due course to the petition.

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[1] Rollo, pp. 213-225.
[2] *Id.*, at 227-229.

In support of petitioner's *first* argument, it insists that the *Petition for Review* disputes the right of respondent to initiate the collection proceedings as one of its causes of action, therefore, the 30-day period to appeal must be reckoned from receipt of the collection letter.

Petitioner maintains that it timely filed the *Petition for Review* before the CTA Third Division, thus conferring jurisdiction upon this Court to rule on the validity of the collection proceedings, which if declared void, effectively nullifies the deficiency assessment on which it allegedly stands. In questioning respondent's right to collect through its issuance of the Collection Letter, petitioner raised the invalidity of the assessment notices issued by the Bureau of Internal Revenue (BIR) due to, among others, the lack of receipt of the assessment notices and prescription of respondent's right to assess. Thus, a collection issue is reviewable as part of "other matters" under Section 3(a)(1) of Rule 4 of the Revised Rules of the CTA (RRCTA).

Anent its *second* argument, petitioner contends that assuming *arguendo* that the Petition for Review was filed one day late, the case should be decided on the merits rather than mere technicalities. Given that petitioner's cause is founded on due process, a full determination of the case on the merits best serves the paramount interest of justice.

Respondent CIR, on the other hand, states in his *Comment* that he restates, re-pleads, and, incorporates by way of reference all the material defenses or allegations stated in all his pleadings filed as part of his *Comment.*

We resolve.

The Court finds no merit in petitioner's MR. There is, thus, no compelling reason to reverse or modify the assailed Decision dated May 20, 2024.

As can be gleaned from the records, petitioner merely rehashed his arguments that have already been carefully considered and passed upon by the Court in the assailed Decision.

To reiterate the Court *En Banc* Decision, if indeed petitioner disputes both the CIR's decision on its assessment and the collection efforts stemming from the assessment, with more reason that it should have filed the petition within 30 days from its receipt of the CIR's decision, or from January 19, 2016.

In this regard, the Supreme Court ruling in *Social Justice Society (SJS) Officers, et al. v. Lim*,[3] is instructive:

> The grounds relied on being mere reiterations of the issues already passed upon by the Court, there is no need to "cut and paste" pertinent portions of the Decision or re-write the ponencia in accordance with the outline of the instant motion.
>
> As succinctly put by then Chief Justice Andres R. Narvasa in Ortigas and Co. Ltd. Partnership v. Judge Velasco on the effect and disposition of a 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 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, 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.

All told, petitioner's MR failed to present matters warranting reconsideration from this Court. The Court need not elaborate further on the issues already addressed only to affirm the assailed Decision.

WHEREFORE, premises considered, the *Motion for Reconsideration (of the Decision dated 20 May 2024)* is **DENIED** for lack of merit.

SO ORDERED.

CORAZON G. FERRER-FLORES
Associate Justice

3 G.R. Nos. 187836 & 187916, March 10, 2015 (Resolution).

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding 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

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

(On Official Business)

HENRY S. ANGELES
Associate Justice