REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

APO INTERNATIONAL MARKETING CORPORATION,
Respondent.

CTA EB NO. 2270
(CTA CASE NO. 9071)

Present:

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

Promulgated:
JUL 19 2022 4:05 pm

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RESOLUTION

RINGPIS-LIBAN, J.:

For resolution is petitioner's "Motion for Reconsideration (Re: Decision promulgated on 02 March 2022)"[1] filed on March 21, 2022.

In the instant motion, petitioner avers that the assessments stated in the Final Assessment Notices (FAN) are valid and not contrary to law. Petitioner argues that there is no jurisprudence dictating that the assessment must be highly detailed, that it must contain the word "demand" to be considered as a demand for payment of tax liabilities, and it must indicate the definite total amount of deficiency tax liabilities, inclusive of interest and penalties. Petitioner claims that he is merely relying in good faith on the prevailing laws and rules at the time of the issuance of the assessments and applied the standards required by the Tax Code, as amended and relevant Revenue Regulations. Thus, the

[1] Docket, CTA EB NO. 2270, pp. 157-168.

subject assessments must not be invalidated and that petitioner should not be faulted for the lacking details in the assessment notices.

On April 11, 2022, respondent filed by registered mail its "Opposition (To: Motion for Reconsideration dated 21 March 2022)." Said Opposition was received by the Court *En Banc* on April 21, 2022.

In the said "Opposition (To: Motion for Reconsideration dated 21 March 2022)," respondent states that both the Second Division of the Court of Tax Appeals as well as the Court *En Banc* determined that the subject Formal Letter of Demand (FLD) and FAN did not contain a definite due date to constitute a proper demand for payment. Hence, the Court *En Banc* properly declared the subject FLD and FAN are invalid assessments. Respondent further stated that the arguments contained in the petitioner's Motion for Reconsideration are a mere rehash of those raised in the Petition for Review which were already duly considered and passed upon by the Court *En Banc.*

After consideration of the motion submitted, the Court *En Banc* resolves to deny the petitioner's "Motion for Reconsideration (Re: Decision promulgated on 02 March 2022)."

A careful and closer look at the arguments raised by petitioner in his present motion reveals that the grounds relied upon and the matters raised therein are mere restatements of his previous arguments. All these matters were already considered and extensively discussed upon by the Court *En Banc* in the assailed Decision.

In the case of *Shangri-La International Hotel Management Ltd., et al. vs. Developers Group of Companies, Inc.,*[2] the Supreme Court denied respondent's Motion for Reconsideration for being a mere reiteration of their previous arguments, and for failure to raise matters substantially plausible or compellingly persuasive to warrant the reversal of the assailed Decision, thus:

> "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.
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> Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject

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[2] G.R. No. 159938, January 22, 2007.

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."

In view of the foregoing, the Court *En Banc* will no longer belabor to repeat its discussions in the assailed Decision since it would only result to mere superfluity.

WHEREFORE, premises considered, the petitioner's "Motion for Reconsideration (Re: Decision promulgated on 02 March 2022)" is **DENIED for lack of merit.**

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

(On Leave)
CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

Lanee S. Cui-David
LANEE S. CUI-DAVID
Associate Justice