REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA *EB* NO. 2686** (CTA Case No. 9043)
	Present:
- versus -	**DEL ROSARIO,** *P.J.,* **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
ATLAS PRECISION ENVIRONMENT CORPORATION, *Respondent.*	Promulgated: JUN 20 2024 4:20 p.m.

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RESOLUTION

CUI-DAVID, J.:

Before the Court *En Banc* is the *Motion for Reconsideration (of the Decision dated 13 February 2024)* filed by petitioner *via* registered mail on March 4, 2024, and received by the Court on March 12, 2024, assailing the Decision [1] promulgated on February 13, 2024 (*assailed Decision*), the dispositive portion of which reads:

> **WHEREFORE**, premises considered, the *Petition for Review* filed by the Commissioner of Internal Revenue is **DENIED** for lack of merit. Accordingly, the assailed Decision dated March 30, 2022, and the Resolution dated July 28, 2022, in CTA Case No. 9043, are **AFFIRMED**.
>
> **SO ORDERED.**

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[1] *En Banc* Docket, pp. 89-111.

The *assailed Decision* sustained the ruling of the Court in Division ordering the cancellation and withdrawal of the deficiency value-added tax (VAT) assessment issued by petitioner against respondent for the period covering January 1, 2013 to June 30, 2013, for violation of respondent's right to administrative due process.

In moving for the reconsideration of the *assailed Decision*, petitioner raises the sole ground that:

> **The aforesaid decision is contrary to the applicable law, rules, and regulations and that the evidence is insufficient to justify the decision.**

In its *Opposition (to the Petitioner's Motion for Reconsideration dated 04 March 2024)* filed on March 21, 2024, respondent submits that petitioner's *motion* should be denied for lack of merit. According to respondent, the instant *motion* merely reiterates petitioner's arguments set forth in his *Petition for Review*, and it offers no relevant insight, reasonable basis, or application warranting the reversal of the *assailed Decision* of February 13, 2024. Nonetheless, respondent asserts that (i) the Court *En Banc* correctly affirmed the Decision dated March 30, 2022 and the Resolution dated July 28, 2022; and (ii) the presumption that assessments are *prima facie* correct and made in good faith does not apply because the assessment was issued in violation of the taxpayer's right to due process.

After a thorough study of petitioner's *Motion for Reconsideration* and the *Opposition* filed thereto by respondent, the Court *En Banc* finds that all the issues raised in the instant *motion* have already been determined and passed upon, first by the Court in Division and subsequently on appeal by the Court *En Banc*. As correctly pointed out by respondent, the arguments interposed by petitioner in his *Motion for Reconsideration* are mere reiterations of his previous arguments outlined in his *Petition for Review* filed with the Court *En Banc*. Thus, discussing them anew is surely a waste of time and dwindling resources for the Court.

ACCORDINGLY, the *Motion for Reconsideration (of the Decision dated 13 February 2024)* filed by petitioner Commissioner of Internal Revenue is **DENIED**, for lack of merit.

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SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

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

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice