REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

REBECCA D. DUKA,
Respondent.

CTA *EB* NO. 3050
(CTA Case No. 10393)

Present:

RINGPIS-LIBAN, *P.J.,*
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, *and*
ANGELES, *JJ.*

Promulgated:

JUN 10 2026 3:25 p.m.

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RESOLUTION

CUI-DAVID, J.:

Before the Court *En Banc* is petitioner's *Motion for Reconsideration (Re: Decision dated 22 December 2025) [**Motion**],* filed on January 20, 2026, assailing the *Decision*[1] promulgated on December 22, 2025 (**assailed *Decision***), the dispositive portion of which reads:

> **WHEREFORE**, premises considered, the instant *Petition for Review* filed by the Commissioner of Internal Revenue on December 19, 2024 is **DENIED** for lack of merit.
>
> The *Decision* dated May 29, 2024, and the *Resolution* dated November 13, 2024, of the Court's Second Division in CTA Case No. 10393 are **AFFIRMED**.
>
> **SO ORDERED.**

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[1] *En Banc (EB)* Docket, pp. 113–139.

In the assailed *Decision*, the Court *En Banc* ruled that the Bureau of Internal Revenue failed to observe the mandatory surveillance procedures under Revenue Memorandum Order (**RMO**) No. 3-2009, thereby violating respondent's right to due process. The Court likewise sustained the ruling of the Court's Second Division (**Court in Division**) in its *Decision* dated May 29, 2024[2] and *Resolution* dated November 13, 2024[3] in CTA Case No. 10393, which granted respondent's *Petition for Review* and cancelled and set aside the undated *48-Hour Notice*, the *5-Day VAT Compliance Notice* (***VCN***) dated September 24, 2020, and the *Closure Order* (SN: CO-RR10-068-005-2020) dated October 14, 2020, all issued against respondent.

In seeking reconsideration of the assailed *Decision*, petitioner raises the following ground in his *Motion*:

> WITH ALL DUE RESPECT, THE HONORABLE COURT ERRED WHEN IT CANCELLED AND SET ASIDE THE 48-HOUR NOTICE, THE 5-DAY VCN DATED SEPTEMBER 24, 2020, AND THE CLOSURE ORDER (SN: CO-RRL0-068-005-2020) DATED OCTOBER 14, 2020 ISSUED TO PETITIONER

Petitioner anchors his *Motion* on the ground that respondent's right to due process was not violated when the *48-Hour Notice*, the *5-Day VCN* dated September 24, 2020, and the *Closure Order* (SN: CO-RR10-068-005-2020) dated October 14, 2020, were issued to respondent.

In her *Comment/Opposition (To the Motion for Reconsideration dated 19 January 2026)* [***Comment/Opposition***], [4] filed on February 23, 2026, respondent argues that petitioner's *Motion* is a mere reiteration of the allegations in the *Petition for Review,* which were exhaustively passed upon, duly considered, and resolved by the Court in the assailed *Decision.*

Moreover, respondent maintains that, contrary to petitioner's contention, her right to due process was violated. Respondent argues that petitioner's reliance on post-evaluation does not cure his failure to comply with the procedural safeguards of RMO No. 3-2009.

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2 *Id.* at 37–58.
3 *Id.* at 60–64.
4 *Id.* at 147–153.

After a judicious review of the arguments raised in petitioner's *Motion* and respondent's *Comment/Opposition*, the Court *En Banc* finds that petitioner has failed to present any new, substantial, or compelling argument that would warrant a reversal or modification of the findings and conclusions in the assailed *Decision*.

A plain reading of the instant *Motion* readily reveals that it merely reiterates the very same arguments earlier raised by petitioner in his *Petition for Review*, which have already been thoroughly discussed and exhaustively addressed in the assailed *Decision*.

It is well-settled that if the issues raised in a motion for reconsideration are mere rehashes of those already passed upon and adjudged unmeritorious by the Court, these cannot be regarded as substantial and do not require further discussion. Any additional discourse would be unnecessary and repetitive.[5]

The Supreme Court's pronouncement in *Social Justice Society (SJS) Officers v. Lim*[6] is likewise instructive:

> 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**

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[5] *Social Justice Society (SJS) Officers v. Lim*, G.R. Nos. 187836 & 187916, March 10, 2015 [Per J. Perez, *En Banc*] citing *Ortigas and Company Limited Partnership v. Judge Velasco*, G.R. No. 109645, March 4, 1996 [Per J. Narvasa, Third Division].

[6] G.R. Nos. 187836 & 187916, March 10, 2015 [Per J. Perez, *En Banc*].

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> **arguments in the motion are too unsubstantial to require consideration, etc**. (Emphasis supplied, citation omitted)

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration (Re: Decision dated 22 December 2025)* is **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:

MA. BELEN RINGPIS-LIBAN
Presiding 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