REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

PEOPLE OF THE PHILIPPINES, Petitioner,	**CTA *EB* CRIM. NO. 122** *(CTA Crim. Case No. O-933)*
	Present:
-versus-	**DEL ROSARIO, P.J., RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
ANTONIO VALERIANO M. BERNARDO (A.V.M. BERNARDO ENGINEERING) (AT LARGE : Address : No. 604 T. Santiago St., Lingunan, Valenzuela City, Metro Manila), Respondent.	Promulgated: MAY 07 2024 9:31 a.m.

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RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is petitioner's *Motion for Reconsideration (of the Decision dated January 11, 2024)* ("Motion"), filed via registered mail on February 5, 2024, which seeks the reversal of this Court *En Banc*'s Decision, dated January 11, 2024 ("Assailed Decision"), with respondent's *Opposition (To Petitioner's Motion for Reconsideration dated 5 February 2024)*, filed on February 22, 2024.

The Motion is a near-complete rehash of its Petition for Review, which, as observed in the Assailed Decision, was a complete rehash of petitioner's Motion for Reconsideration before the Court in Division. The only new argument raised here is a statement, easily refuted, concerning the *Revised Rules of the Court of Tax Appeals, as amended* ("*RRCTA*"). The Motion must thus be denied.

In *Ortigas and Company Limited Partnership vs. Judge Tirso Velasco and Dolores V. Molina, and Dolores V. Molina vs. Hon. Presiding Judge, RTC, Quezon City, Br. 105, and Manila Banking Corporation,*[1] the Supreme Court ruled that a Court is not obliged to address each individual argument in a Motion for Reconsideration that merely reiterates arguments passed upon previously and is instead allowed to deal with such motion generally:

> *Effect, and Disposition of*
> *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.

Moreover, in *H. Harry L. Roque, Jr., et al. v. Commission on Elections, represented by Hon. Chairman Jose Melo, et al.,*[2] the Supreme Court *En Banc* ruled that whenever the issues raised in the Motion for Reconsideration have already been addressed and passed upon in the Decision, and the Motion for Reconsideration failed to raise matters which are substantially plausible or compellingly persuasive, enough to lead the Court to rule in favor of the desired course of action, then the Motion for Reconsideration will be denied by the Court, to wit:

> Petitioners' above contention, as well as the arguments, citations, and premises holding it together, is a rehash of their previous position articulated in their memorandum in support of their petition. They have been considered, squarely addressed, and found to be without merit in the Decision subject hereof. The Court is not inclined to embark on another extended discussion of the same issue again...
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> . . . .

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[1] G.R. Nos. 109645 and 112564, Resolution, March 4, 1996.
[2] G.R. No. 188456, Resolution, February 10, 2010.

> While a motion for reconsideration may tend to dwell on issues already resolved in the decision sought to be reconsidered—and this should not be an obstacle for a reconsideration—the hard reality is that petitioners have failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.
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> . . . .
>
> WHEREFORE, the instant separate motions for reconsideration of the main and intervening petitioners are DENIED.

This was earlier expressed in *Shangri-La International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*:[3]

> 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.
>
> Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject 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 the Motion, petitioner mostly repeats its arguments but adds the claim that the *RRCTA* does not contradict its theory that the prescriptive period for prosecuting violations of the *National Internal Revenue Code of 1997, as amended*, is suspended with the filing of a complaint with the fiscal's office. Said claim, however, ignores the very first sentence of *Rule 9, Sec. 2 of the RRCTA*, which clearly states that the filing of an *information* institutes criminal actions before the Court in Division and thus suspends the prescriptive period. Nowhere does it state that the filing of a *complaint* institutes criminal actions or suspends the prescriptive period or that a complaint can be treated as equivalent to an information. As We already explained this in the Assailed Decision, We need not discuss it further.

Applying the judicial pronouncements above, then, nothing is left for this Court to do but to deny the Motion.

FOR THESE REASONS, petitioner's *Motion for Reconsideration (of the Decision dated January 11, 2024)* is hereby **DENIED** for lack of merit. The assailed Decision, dated January 11, 2024, is hereby **AFFIRMED**.

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[3] G.R. No. 159938, Resolution, January 22, 2007.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
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

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice