REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Special Third Division

CONCEPCION INDUSTRIES, INC., *Petitioner,*	**CTA CASE NO. 10305**
	Members: **RINGPIS-LIBAN,** *Chairperson, and* **MODESTO-SAN PEDRO,** *JJ.*
-versus-	
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: JAN 02 2024 2:40 p.m.

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RESOLUTION

MODESTO-SAN PEDRO, J.:

Before this Court is respondent's Motion for Reconsideration [of the Decision dated November 24, 2022] filed on 19 December 2022 ("Motion for Reconsideration"),[1] with petitioner's Comment/Opposition [To: Respondent's Motion for Reconsideration (Re: Decision Promulgated on 24 November 2022)] filed on 20 January 2023 ("Comment").[2]

In the Motion for Reconsideration, respondent alleges that:

1. The Court erred in ruling on matters that were never substantiated in the administrative level. Respondent rendered a Final Decision on Disputed Assessment, hence, the Court's jurisdiction becomes strictly appellate in nature;

2. The Court erred in ruling that the deficiency tax assessments issued against petitioner are void due to the absence of a Letter of Authority authorizing the revenue officers who assisted in the examination. The conduct of the audit investigation is in accordance with laws and rules, thus, the resulting assessments are likewise valid. There was no violation of petitioner's right to due process when other revenue officers assisted in the conduct of the audit; and

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[1] Records, pp. 622-728.
[2] Records.

3. The Court erred in ruling that the Formal Letter of Demand is void for failure to provide a definite due date and demand for payment.

In the Comment, petitioner alleges that:

1. Respondent's arguments have already been extensively evaluated and rejected by this Court in its Decision, dated 24 November 2022;

2. The Court has jurisdiction to rule on related issues necessary to achieve an orderly disposition of the case, even if not raised at the administrative level;

3. The absence of a valid Letter of Authority renders the assessment void for violating petitioner's right to due process; and

4. The legal doctrines laid down by the Supreme Court in ***Commissioner of Internal Revenue v. Fitness By Design, Inc.***[3] and ***Commissioner of Internal Revenue v. McDonald's Philippines Realty Corporation***[4] were properly applied by this Court in the present case.

Following a studied review of the arguments, we **DENY** the Motion for Reconsideration for lack of merit.

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***,[5] the Supreme Court had the occasion to rule in this wise:

> "*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 be 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

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[3] G.R. No. 215957, 9 November 2016.
[4] G.R. No. 242670, 10 May 2021.
[5] G.R. Nos. 109645 and 112564, Resolution, 4 March 1996.

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 Election, represented by Hon. Chairman Jose Melo, et al.***,[6] 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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> xxx xxx xxx
>
> 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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> xxx xxx xxx
>
> WHEREFORE, the instant separate motions for reconsideration of the main and intervening petitioners are DENIED."

Likewise, in ***Shangri-La International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.***, it was provided that:[7]

> "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 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.

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[6] G.R. No. 188456, Resolution, 10 February 2010

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

A perusal of the Motion for Reconsideration would show that the arguments raised therein have already been sufficiently passed upon, discussed, threshed out and judiciously resolved in the Decision, dated 24 November 2022, which is sought to be reconsidered. The Motion for Reconsideration discloses no cogent reason to disturb the findings and conclusions which this Court made in said Decision.

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

WHEREFORE, the instant Motion for Reconsideration [of the Decision dated November 24, 2022] is hereby **DENIED** for lack of merit.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

I CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice