

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

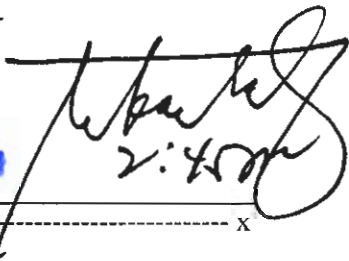
COMMISSIONER OF INTERNAL REVENUE, CTA EB NO. 2264
(CTA Case No. 9507)
Petitioner,

Present:

-versus-

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

NATIONWIDE HEALTH SYSTEMS BAGUIO, INC., Promulgated:
Respondent. OCT 30 2024



x ----- x

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court’s resolution is petitioner’s *Motion for Reconsideration*, filed on April 1, 2024, without any comment from respondent.¹ Petitioner assails this Court’s Resolution, dated March 6, 2024 (“assailed Resolution”), which denied his Petition for Relief from Judgment for lack of merit and for being filed late.

The arguments raised in the Motion are almost a complete rehash of those in petitioner’s Petition for Relief of Judgment, which itself rehashed arguments petitioner had previously raised. As such, the Motion must be denied.

Importantly, petitioner still insists that he only learned of the Decision, dated December 9, 2021, on July 7, 2022, when he received a copy of the Entry of Judgment for this case. This, however, is patently false. As observed,

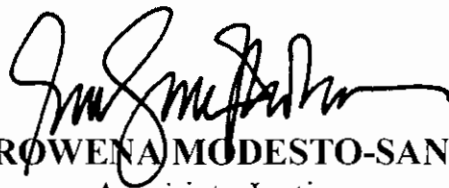
¹ See Records Verification, dated August 6, 2024, *Rollo*, unpaginated.

in the assailed Resolution, the Office the Solicitor General, petitioner's counsel in this case, had already filed a Compliance on February 18, 2022, stating that it received the subject Decision on December 21, 2021. As notice to counsel is equivalent to notice to the party represented,² petitioner is deemed to have been apprised of the adverse ruling on December 21, 2021, hence Our finding that the Petition for Relief from Judgment was filed late.

As for the other points raised by petitioner, these merely repeat what he has raised in previous pleadings, all of which have already been refuted by this Court across Our previous issuances. They consequently deserve scant consideration and need not be addressed for the nth time.³

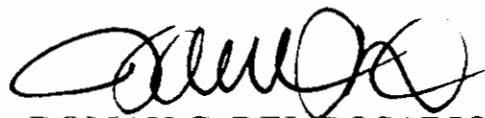
ACCORDINGLY, petitioner's *Motion for Reconsideration*, filed on April 1, 2024, is hereby **DENIED** for lack of merit. The Resolution, dated March 6, 2024, is hereby **AFFIRMED**.

SO ORDERED.



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

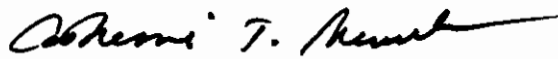
WE CONCUR:



ROMAN G. DEL ROSARIO
Presiding Justice



MA. BELEN M. RINGPIS-LIBAN
Associate Justice

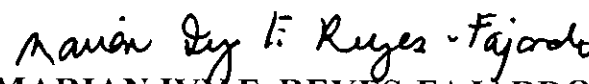


CATHERINE T. MANAHAN
Associate Justice

² See *Philippine National Bank v. Sps. Victor*, G.R. No. 207377, July 27, 2022; see also *Puregold Price Club, Inc. v. Court of Appeals*, G.R. No. 244374, February 15, 2022.

³ See *Roque v. Commission on Election*, G.R. No. 188456 (Resolution), February 10, 2010; see also *Shangri-La International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938 (Resolution), January 22, 2007; see also *Ortigas and Company Limited Partnership v. Velasco*, G.R. Nos. 109645 & 112564 (Resolution), March 4, 1996.


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

ON LEAVE
HENRY S. ANGELES
Associate Justice