REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

INTEGRATED SOLUTIONS TECHNOLOGY LIMITED,
Respondent.

CTA EB NO. 2401
(CTA Case No. 9608)

Present:

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

Promulgated:
FEB 01 2023 1:42pm

x - x

RESOLUTION

BACORRO-VILLENA, J.:

Submitted for resolution is petitioner Commissioner of Internal Revenue's (**petitioner**'s/**CIR**'s) "Motion for Reconsideration"[1] (**MR**) of the Court *En Banc*'s Decision dated 13 September 2022[2] (**assailed Decision**). The aforesaid Decision denied petitioner's Petition for Review filed on 28 December 2020.[3] Likewise, the petitioner's motion to admit page 7 of the said MR, which page was allegedly inadvertently left out when the MR was filed.

[1] Filed *via* registered mail on 29 September 2022 and received by the Court on 06 October 2022; *Rollo*, pp. 110-118.
[2] Id., pp. 88-105.
[3] Id., pp. 3-15.

Firstly, in the interest of justice, page 7 of the MR is accordingly admitted. The Manifestation containing the reason why the said page was left out is noted accordingly.

Secondly, as to the MR, petitioner reiterates that Revenue Officer (**RO**) Sharon S. Zafe (**Zafe**) and General Supervisor (**GS**) Arthur Benjamin T. Padilla (**Padilla**) were duly authorized to conduct the audit/investigation of respondent Integrated Solutions Technology Limited (**respondent/ISTL**). According to him or her, Revenue Memorandum Order (**RMO**) No. 69-2010[4] allowed the use of a Memorandum of Assignment (**MOA**) for that purpose. There is also nothing in the National Internal Revenue Code (**NIRC**) of 1997, as amended, that directs the issuance of a new Letter of Authority (**LOA**) where the previous ROs have already been transferred or reassigned. He or she insists that the MOA issued in RO Zafe's favor is the legal equivalent of the LOA.

Petitioner adds that respondent was not deprived of due process as it was able to file its protest to the Final Assessment Notice (**FAN**).

Respondent, in its Comment, assailed the arguments of petitioner as recycled arguments that have already been passed upon. According to it, the 2021 Supreme Court case of *Commissioner of Internal Revenue v. McDonald's Philippines Realty Corp.*[5] has been cited in the assailed Decision and squarely addresses the MOA as being not the equivalent of the LOA. Likewise, RMO No. 43-90[6] of petitioner's own rules already requires the issuance of a new LOA in cases of reassignment or transfer of the audit to another RO.

We resolve.

Indeed, a reading of petitioner's MR immediately reveals that he or she presents the same set of arguments. These same arguments have already been exhaustively discussed in the assailed Decision, and it would be futile for the Court *En Banc* to engage itself with another lengthy disquisition on said matters.

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4 Guidelines on the Issuance of Electronic Letters of Authority, Tax Verification Notices, and Memoranda of Assignment.

5 G.R. No. 242670, 10 May 2021.

6 Amendment of Revenue Memorandum Order No. 37-90 Prescribing Revised Policy Guidelines for Examination of Returns and Issuance of Letters of Authority to Audit.

To be sure, the present MR is not *pro forma* just because it reiterated the arguments earlier passed upon and rejected by the appellate court.[7] However, an almost *en toto* restatement of petitioner's Petition for Review leaves nothing contentious for the Court *En Banc* to resolve. In such cases, the Court *En Banc* may deal with the motion summarily in keeping with the Supreme Court's ruling in the case of *Ortigas and Company Limited Partnership v. Judge Tirso Velasco and Dolores V. Molina*[8], to wit:

> ...
> 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.
> ...

It cannot be gainsaid enough that an MR must show a *bona fide* effort on the part of the movant to "present additional matters or to reiterate arguments in a different light".[9] By failing in this respect, the Court *En Banc* finds no cogent reason to reverse or modify the assailed Decision.

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7 *Security Bank and Trust Company, Inc. v. Rodolfo M. Cuenca*, 396 Phil. 108 (2000); *Department of Agrarian Reform v. Vicente K. Uy*, 544 Phil. 308, 329 (2007); and, *Valencia (Bukidnon) Farmers Cooperative Marketing Association, Inc. v. Heirs of Amante P. Cabotaje, et al.*, G.R. No. 219984, 03 April 2019.

8 G.R. Nos. 109645 & 112564, 04 March 1996.

9 *Marine Properties Corporation v. Court of Appeals*, 355 Phil. 705, 717 (1998).

WHEREFORE, the foregoing considered, petitioner's "Motion for Reconsideration" filed on 29 September 2022 is hereby **DENIED** for lack of merit.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice