REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

GOLDEN BREW MARKETING, INC.,
Respondent.

CTA EB No. 2426
(CTA Case No. 9538)

Present:

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

Promulgated:
MAY 10 2023 10:18 a.m.

x- x

RESOLUTION

REYES-FAJARDO, *J*.:

On October 6, 2022, a Decision[1] was rendered, disposing the case as follows:

> **WHEREFORE**, the Petition for Review dated February 3, 2021, filed by the Commissioner of Internal Revenue, is **DENIED**. The Decision dated March 2, 2020 and Resolution dated December 16, 2020, in CTA Case No. 9538 are **AFFIRMED**.
>
> **SO ORDERED**.

We sustained the Court in Division's conclusion that the deficiency tax assessments issued by petitioner against respondent

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1 *Rollo,* pp. 72-86.

for Taxable Year (TY) 2010 are void because: *first,* the revenue officer who conducted the examination of respondent, leading to the issuance of said assessments has *no* prior permission from petitioner or his duly authorized representatives; and *second,* the Formal Letter of Demand and Final Assessment Notices (FLD/FAN) petitioner issued against respondent is *not* the assessment contemplated by law and jurisprudence.

By his Motion for Reconsideration (re: Decision dated 06 October 2022),[2] filed on October 27, 2022, petitioner maintains that there was deprivation of due process, when we addressed the lack of authority of the examining RO, despite respondent's failure to raise the same in the proceedings before the Court in Division. He also insists that the deficiency tax assessments he issued against respondent for TY 2010 are valid.

Through its Comment (On the Commissioner of Internal Revenue's Motion for Reconsideration),[3] filed on January 18, 2023, respondent counters that: *one,* we may rule upon issues not raised by the parties to achieve an orderly disposition of the case, pursuant to Section 1, Rule 14 of the Revised Rules of the Court of Tax Appeals (RRCTA). Respondent adds that petitioner's deficiency tax assessments for TY 2010, issued against it are void because the examining RO lacks an Letter of Authority (LOA) emanating from petitioner or his duly authorized representatives.

The Motion lacks merit.

Indeed, the matters advanced by petitioner were already weighed, and were found wanting in the impugned Decision dated October 6, 2022. To reinvent the wheel dwindles the time and resources of the Court. *Social Justice Society (SJS) Officers v. Lim*[4] ordained:

> 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.

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2 *Id.* at pp. 90-96.
3 *Id.* at pp. 101-112.
4 G.R. No. 187836, March 10, 2015 (Resolution on Motion for Reconsideration).

> **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, 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. (Boldfacing supplied)

WHEREFORE, petitioner's Motion for Reconsideration (re: Decision dated 06 October 2022), is **DENIED**, for lack of merit.

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

We Concur:

I reiterate my Concurring Opinion in the assailed Decision of the Court in Division.
ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

ON LEAVE
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

I reiterate my Separate Concurring Opinion.
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice