REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

CONCEPCION INDUSTRIES, INC.,
Respondent.

CTA *EB* No. 2863
(CTA Case No. 10305)

Members:

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

Promulgated:

AUG 11 2025 1:40pm

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RESOLUTION

CUI-DAVID, J.:

For resolution of this Court is petitioner's ***Motion for Reconsideration [of the Decision dated January 22, 2025],*** filed on February 7, 2025, with respondent's *Comment/ Opposition (To Petitioner's Motion for Reconsideration dated 6 February 2025),* filed on April 10, 2025.

Petitioner's *Motion for Reconsideration* assails the *Decision* of the Court dated January 22, 2025, denying the *Petition for Review.* The dispositive portion of the *Decision* reads:

> **WHEREFORE**, in light of the foregoing, the instant *Petition for Review* is **DENIED** for lack of merit.
>
> Accordingly, the *Decision* dated November 24, 2022, and the *Resolution* dated January 2, 2024, rendered by the Court's Special Third Division in CTA Case No. 10305 are **AFFIRMED**.

SO ORDERED.

In his *Motion for Reconsideration*, petitioner argues anew that the Court in Division erred in (1) granting the motion for summary judgment filed by respondent; (2) ruling on matters that were never substantiated in the administrative level and that the Court in Division's jurisdiction is strictly appellate in nature; and (3) ruling that the assessments issued to respondent are void.

Petitioner further contends that (1) a Letter of Authority (**LOA**) is not a requirement when the audit investigation is conducted by the Office of the Commissioner of Internal Revenue; (2) even if a LOA is required, the examination of respondent's books of accounts and other accounting records was conducted pursuant to a valid LOA; (3) the assessments were made in accordance with laws and rules prevailing at the time it was issued and that recent decisions should not be applied retroactively; (4) there was no violation of respondent's right to due process when other revenue officers (**ROs**) assisted in the conduct of the audit; (5) the Final Assessment Notice and Formal Letter of Demand (**FAN/FLD**) contained a definite due date; and (6) that the ruling of the Supreme Court in *Commissioner of Internal Revenue v. Fitness by Design, Inc.* [1] should not be applied in the instant case.

Respondent contends that petitioner's *Motion for Reconsideration* is "a mere rehash of the arguments raised in the *Petition for Review*, all of which have already been extensively evaluated and rejected" in the assailed Decision.

At the onset, the Court affirms respondent's observation. The *Motion for Reconsideration* presents no new or substantial arguments that would warrant a reversal or modification of the assailed *Decision*.

It is well-settled that a motion for reconsideration containing mere reiterations or rehashes of grounds and arguments previously considered, weighed, and resolved by the court before the *Decision* sought to be reconsidered was rendered does not require a new judicial determination.[2] Thus, there is no necessity to discuss and rule again on this ground

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1 G.R. No. 215957, November 9, 2016 [Per J. Leonen, Second Division].
2 *People v. Agacer*, G.R. No. 177751 (Resolution), January 7, 2013 [Per J. Del Castillo, Special First Division] citing *People v. Larrañaga*, G.R. Nos. 138874–75, July 21, 2005 [Per Curiam, *En Banc*]; *Madeleine Mendoza-Ong v. Hon. Sandiganbayan, et al.*, G.R. Nos. 146368-69 (Resolution), October 18, 2004 [Per J. Quisumbing, Special Second Division].

since "this would be a useless formality of 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."[3]

In *Shangri-La International Hotel Management v. Developers Group of Companies, Inc.*,[4] the Supreme Court emphasized that it is incumbent upon the movant to convince the Court that certain findings or conclusions are contrary to law, as follows:

> 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.

Accordingly, the Court affirms its ruling in the assailed *Decision* that the Court in Division did not err in granting respondent's *Motion for Summary Judgment*; that the assessment is void because the audit was conducted by unauthorized ROs; and that the FAN/FLD are null and void for lack of a due date.

WHEREFORE, in light of the foregoing, petitioner's *Motion for Reconsideration [of the Decision dated January 22, 2025]* is **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

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3 *People v. Agacer*, G.R. No. 177751 (Resolution), January 7, 2013 [Per J. Del Castillo, Special First Division] citing *People v. Larrañaga*, G.R. Nos. 138874-75, July 21, 2005 [Per Curiam, *En Banc*] and *Ortigas Land Co. Ltd. Partnership v. Judge Velasco*, G.R. Nos. 109645 and 112564 (Resolution), March 4, 1996 [Per C.J. Narvasa, Third Division].

4 G.R. No. 159938 (Resolution), January 22, 2007 [Per J. Garcia, First Division].

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

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

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice