REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

EDS MANUFACTURING, INC.,
Respondent.

CTA EB No. 2411
(CTA Case No. 8913)

Present:

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

Promulgated:
OCT 17 2022 3:17

x- -x

RESOLUTION

REYES-FAJARDO, *J.*:

On April 26 2022, a Decision was rendered,[1] the dispositive portion of which reads:

> **WHEREFORE,** the Petition for Review dated February 10, 2021 filed by the Commissioner of Internal Revenue is **DENIED.** The challenged Decision dated June 25, 2020 and Resolution dated January 5, 2021 both rendered by the Court in Division in CTA Case No. 8913 are **AFFIRMED.**
>
> **SO ORDERED.**

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1 *Rollo*, pp. 98-109.

It was ruled that the revenue officers (ROs) who actually examined respondent, and recommended the issuance of a Preliminary Assessment Notice against it, were *not* named in the Letter of Authority dated October 26, 2010. Thus, petitioner's Final Decision on Disputed Assessment dated September 22, 2014, and the deficiency tax assessments issued against respondent for fiscal year ending March 2010, are void.

Also, the documents relied upon by petitioner as proof of authority to examine respondent, *i.e.*, Memorandum of Assignments (MOAs) dated April 26, 2012, and January 23, 2014, respectively, issued by the BIR's OIC-Chief of LT Regular Audit Division I, and Chief, Regular LT Audit Division I, were denied admission as evidence. Petitioner failed to make a tender of excluded evidence of said MOAs; hence, they may not be considered on appeal. Assuming that such MOAs may be considered by the Court, the signatories thereon are not permitted by law to issue authority to examine taxpayers.

Unconvinced, on May 17, 2022, petitioner filed a Motion for Reconsideration (Decision dated April 26, 2022),[2] raising the sole issue for our consideration:

> THE HONORABLE COURT ERRED IN RULING THAT THE ASSESSMENTS ARE NULL AND VOID FOR LACK OF AUTHORITY OF THE REVENUE OFFICERS TO CONDUCT THE AUDIT AND EXAMINATION [OF RESPONDENT].

In its Comment/Opposition (Re: Motion for Reconsideration dated 13 May 2022),[3] filed on June 7, 2022, respondent counters that: *one,* petitioner's arguments in her motion for reconsideration is a mere rehash of her assertions in the petition for review, already addressed by the Court; *two,* the revenue officers (RO) who examined it were not armed with proper authority emanating from petitioner or her duly authorized representatives; *three,* petitioner's reliance on the MOAs is misplaced given that these were denied as evidence by the Court in Division, and she failed to make a tender of excluded thereof; and that the signatories thereon are not authorized by law issue authority to examine a taxpayer.

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2 *Id.* unpaged.
3 *Id.* unpaged.

The Motion is denied.

Indeed, the sole issue raised by petitioner was extensively addressed, and found wanting in the assailed Decision dated April 26, 2022. To reinvent the wheel definitely wastes the time of the Court. *Ortigas and Company Limited Partnership v. Judge Velasco, et al.*[4] is on point:

> 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, 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.

WHEREFORE, petitioner's Motion for Reconsideration (Decision dated April 26, 2022), filed on May 17, 2022, is **DENIED.**

SO ORDERED.

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

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4 G.R. No. 109645, March 4, 1996.

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

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice