REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

UNITED GRAPHIC PRINTING CORPORATION, *Petitioner,*	**CTA Case No. 10610**
	Members:
-versus-	**MANAHAN,** *Chairperson,* **REYES-FAJARDO,** *and* **ANGELES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: APR 24 2025 1:00 p.m.

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RESOLUTION

MANAHAN, *J.*:

This resolves respondent's **Motion for Reconsideration (Re: Decision promulgated on 31 October 2024)**[1] filed on November 25, 2024, praying for the reversal and setting aside of the Court's *Decision* dated October 31, 2024 (Assailed Decision),[2] and the promulgation of a new decision.

Respondent argues that the Court erred in ruling that it has jurisdiction over the instant case and that respondent's right to assess petitioner has already prescribed. Respondent insists that petitioner's right to due process was not violated.

On the other hand, petitioner, in its **Comment (To Respondent's Motion for Reconsideration dated 25 November 2024)**[3] filed on December 26, 2024, counter argues that this Court has jurisdiction over the instant case.

Petitioner insists that this Court has correctly ruled that respondent's right to issue deficiency tax assessments has

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[1] Docket, CTA Case No. 10610, Vol. 2, pp. 615-634.
[2] *Id.*, Vol. 2, pp. 592-607.
[3] *Id.*, Vol. 2, pp. 638-648.

already prescribed and that respondent grossly violated its right to due process in issuing the tax assessments.

The Ruling

This Court shall determine first whether the instant Motion was filed on time.

Section 1, Rule 15 of the Revised Rules of the Court of Tax Appeals (RRCTA) provides that:

> "SECTION 1. *Who may and when to file motion.*- **Any aggrieved party may seek a reconsideration** or new trial **of any decision**, resolution, or order **of the Court**. He shall file a motion for reconsideration or new trial **within fifteen days from the date he received notice of the decision**, resolution or order of the Court in question." (*Emphasis supplied*)

The records of the instant case reveal that respondent, received the copy of the Assailed Decision on November 11, 2024.[4] In accordance with the abovementioned provision of the RRCTA, respondent had fifteen (15) days from receipt of notice of said decision from November 11, 2024 or until November 26, 2024 within which to file his motion for reconsideration. Thus, the filing of the instant motion on November 25, 2024 was on time.

The arguments raised by respondent pertaining to the Court's lack of jurisdiction and the arguments on the issue of prescription and due process were extensively passed upon and exhaustively discussed in the Assailed Decision, thus, there is no more need for the Court to reiterate its ruling on such rehashed arguments. The wisdom of refraining from repetitious disquisitions on similar issues is found in the case of *Social Justice Society (SJS), et al. v. Alfredo S. Lim, in his capacity as Mayor of the City of Manila*,[5] which held:

> "The grounds relied on being mere reiterations of the issues already passed upon by the Court, there is no need to "cut and paste" pertinent portions of the Decision or re-write the *ponencia* in accordance with the outline of the instant motion.

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[4] Docket, Vol. II, Notice of Decision, p. 591.
[5] G.R. Nos. 187836 and 187916, March 10, 2015.

As succinctly put by then Chief Justice Andres R. Narvasa in *Ortigas and Co. Ltd. Partnership v. Judge Velasco* on the effect and disposition of a motion for reconsideration:

> 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."

There being no new and substantial arguments propounded by respondent in his motion, the Court finds no compelling reason to reverse the Assailed Decision.

WHEREFORE, respondent's *Motion for Reconsideration (Re: Decision promulgated on 31 October 2024)* is hereby **DENIED** for lack of merit.

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

Marian Ivy F. Reyes-Fajardo
(With due respect, I reiterate my Dissenting Opinion in the assailed Decision)
MARIAN IVY F. REYES-FAJARDO
Associate Justice

HENRY S. ANGELES
Associate Justice