

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

En Banc

COMMISSIONER OF
INTERNAL REVENUE,

Petitioner,

CTA EB NO. 2061
(CTA Case No. 9364)

Present:

- versus -

DEL ROSARIO, PJ,
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, and
MODESTO-SAN PEDRO, JJ.

JOYFOODS CORPORATION,
Respondent.

Promulgated:
JUN 08 2021

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4:15 p.m.

RESOLUTION

RINGPIS-LIBAN, J.:

For resolution is the "Motion for Reconsideration (En Banc Decision dated 22 September 2020)"¹ of petitioner Commissioner of Internal Revenue (CIR) timely filed on October 13, 2020, asking the Court *En Banc* to reconsider its Decision dated September 22, 2020² on the following grounds:

1. The CIR explained the violations to the authorized representative of respondent Joyfoods Corporation (Joyfoods);
2. Payment of the compromise penalty was voluntarily made by Joyfoods;
3. Voluntary payment of the compromise penalty should dispense with itemized penalties in an assessment notice and/or demand letter; and

¹ Rollo, pp. 85-88.

² *Id.*, pp. 74-84.

4. Penalties paid by Joyfoods are neither arbitrary nor excessive, hence, are not entitled to be refunded.

In a Resolution dated November 17, 2020³ the Court *En Banc* ordered respondent to file its Comment.

On December 17, 2020, Joyfoods posted its "Comment/Opposition to Motion for Reconsideration dated 13 October 2019 (*sic*)" through registered mail which the Court *En Banc* received on January 6, 2021. Joyfoods argued that its violations were not explained by the CIR's agents at all and that it did not voluntarily pay the compromise penalties but was constrained or forced to pay the same for the reason that the continued operation of its business was threatened by the non-payment of said penalties.

Respondent also alleges that the CIR still failed to comply with the strict requirement of Revenue Memorandum Order No. (RMO) 19-2007 which prohibits the imposition of penalties in amounts different from those provided in the Schedule of Compromise Penalties.

After considering the arguments of both parties, it is apparent to this Court that, indeed, the arguments raised by the CIR in its Motion for Reconsideration are not new. They have been previously discussed and considered in the Decision dated November 12, 2018 and the Resolution dated April 10, 2019 of the Special First Division in CTA Case No. 9364. More importantly, they have also been exhaustively studied and considered by this Court prior to rendering our Decision dated September 22, 2020.

In *La Bugal B'Laan Tribal Association, Inc. v. Ramos*⁴, the Supreme Court, noting that the arguments and positions raised in the Motion for Reconsideration therein were already raised and discussed extensively, held that a further discussion of the same issues would not serve any useful purpose.

"A close perusal of the above issues and the discussions thereof shows that they are a mere rehash of arguments and positions already raised and discussed extensively in the 246-page Resolution of December 1, 2004 penned by Justice Artemio V. Panganiban; as well as in the 125-page Dissenting Opinion of Justice Antonio T. Carpio, the 100-page Dissenting Opinion of Justice Conchita Carpio-Morales, the 29-page Separate Opinion of Justice Dante O. Tinga, and the 10-page Concurring Opinion of Justice Minita V. Chico-Nazario.



³ *Id.*, pp. 89-90.

⁴ G.R. No. 127882, February 1, 2005.

Further discussion of these issues would not serve any useful purpose, as it would merely repeat the same justifications and reasons already taken up in the foregoing Opinions, which tackled precisely those matters and even more; any further elucidations, disquisitions and disputations would merely reiterate the same points already passed upon." (*Emphasis supplied*)

Considering that no new matters have been raised, the CIR's "Motion for Reconsideration (En Banc Decision dated 22 September 2020)" is **DENIED** for lack of merit.

SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Associate Justice

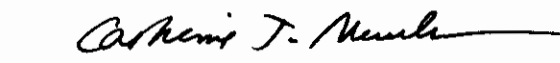
WE CONCUR:



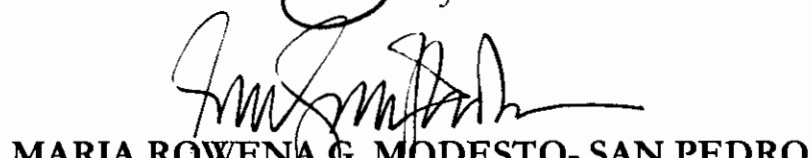
ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTANEDA JR.
Associate Justice


ERLINDA P. UY
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA G. MODESTO- SAN PEDRO
Associate Justice