REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

INTERVET PHILIPPINES, INC.,
Respondent.

CTA EB NO. 2693
(CTA Case No. 9909)

Present:

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

Promulgated:
APR 25 2025 4:25 pm

x- x

RESOLUTION

FERRER-FLORES, J.:

For the Court's resolution is petitioner's **Motion for Reconsideration** *(MR)* filed on October 28, 2024,[1] with respondent's **Comment (On the Motion for Reconsideration of the Commissioner of Internal Revenue dated 24 October 2024)** filed on December 23, 2024.[2] The dispositive portion of the assailed Decision dated October 7, 2024 reads:

> **WHEREFORE**, the instant **Petition for Review** is **DENIED** for lack of merit. The Decision dated February 24, 2022 and the Resolution dated August 18, 2022 in CTA Case No. 9909 are hereby **AFFIRMED**.
>
> **SO ORDERED.**

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[1] *Rollo*, pp. 164-173.
[2] *Id.*, at 179-192.

In his *MR*, petitioner insists that the Court of Tax Appeals (CTA) Division lacks jurisdiction as respondent should have appealed within 30 days from the date of receipt of the Preliminary Collection Letter (PCL), and not from the Final Notice Before Seizure (FNBS). The PCL already constitutes respondent's final decision and is therefore appealable to the Court. Considering that respondent failed to file an appeal before the CTA Division within 30 days from its receipt of the PCL, it lost the right to dispute the validity of the assessments.

Refuting the *MR*, respondent emphasizes that petitioner's arguments are exact reproductions of his arguments in his *Petition for Review*, which are likewise identical to petitioner's arguments in his *Motion for Reconsideration* filed before the CTA Division. The instant *MR* is, thus, *pro forma*.

Respondent also points out that petitioner does not deny that the assessments are void *ab initio;* therefore, his arguments in the *Motion for Reconsideration* and *Petition for Review* have no leg to stand on. The Formal Assessment Notice (FAN) could not attain finality and, as it is well-established that a void assessment bears no fruit, the PCL is of no consequence.

We resolve.

Petitioner's *MR* is bereft of merit. The Court finds no cogent reason to disturb the findings in the assailed Decision dated October 7, 2024.

As can be gleaned from the records and as aptly pointed out by respondent, petitioner's arguments in his *MR* are mere rehash of the issues raised in the *Petition for Review*, which were already considered and judiciously passed upon by the Court *En Banc* in the assailed Decision.

To reiterate, the CTA Division had jurisdiction over respondent's appeal. The 30-day period should be reckoned from the receipt of the FNBS on July 17, 2018 considering that it had the tenor of finality, as opposed to the PCL. Therefore, respondent timely filed the *Petition for Review* before the CTA Division on August 16, 2018.

In this regard, the Supreme Court ruling in *Social Justice Society (SJS) Officers, et al. v. Lim*,[3] is instructive:

> 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

[3] G.R. Nos. 187836 & 187916, March 10, 2015 (Resolution).

portions of the Decision or re-write the ponencia in accordance with the outline of the instant motion.

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.

All told, petitioner's *MR* failed to present matters warranting reconsideration from this Court. The Court need not elaborate further on the issues already addressed only to affirm the assailed Decision.

WHEREFORE, premises considered, petitioner's **Motion for Reconsideration** is **DENIED** for lack of merit.

SO ORDERED.

CORAZON G. FERRER-FLORES
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding 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

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

HENRY S. ANGELES
Associate Justice