REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

REPUBLIC OF THE PHILIPPINES, *Plaintiff,*	**CTA OC No. 025**
	Members:
- versus -	**DEL ROSARIO,** *PJ, Chairperson,* **MANAHAN,** and **REYES-FAJARDO,** *JJ.*
MR. RANSON DIODELL N. TENERIFE doing business under the name "MOTORINA TRADING," *Defendant.*	Promulgated: SEP 22 2023, 10:10AM

x- -x

RESOLUTION

REYES-FAJARDO, *J.*:

In the Decision dated June 14, 2023,[1] the collection suit instituted by plaintiff against defendant was rejected because the examination or audit conducted by the Bureau of Internal Revenue's tax agents, was without prior legal permission from the Commissioner of Internal Revenue (CIR) or his duly authorized representatives, as required in Sections 6(A), 10, and 13 of the 1997 National Internal Revenue Code, as amended. Specifically, said authority to examine was only by virtue of a Letter Notice (LN), and *not* a Letter of Authority (LOA); hence, the resultant final assessment is void, and can never attain finality. In the end, we pronounced:

> **WHEREFORE**, the Complaint dated August 31, 2018, filed by the Republic of the Philippines, is **DENIED**, for lack of merit.

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1 Docket, pp. 444-455.

> The Republic of the Philippines, through the Commissioner of Internal Revenue, his representatives, agents, or other persons acting in his behalf, are **ENJOINED** from collecting on Ranson Diodell N. Tenerife, the deficiency income tax, value-added tax, and compromise penalty covering TY 2010, amounting to ₱14,329,447.71.
>
> **SO ORDERED.**

In its Motion for Reconsideration (Re: Decision promulgated 14 June 2023),[2] plaintiff mainly argues that the revenue officer who conducted the audit and investigation of defendant for taxable year (TY) 2010 was properly authorized by the CIR or his duly authorized representatives, through LN No. 082-RLF-10-00-00166.

Sharing a divergent view,[3] defendant states that the lack of valid authority from the CIR or his duly authorized representatives, *i.e.*, LOA, to examine and audit him for possible tax liabilities, resulted in violation of his right to due process on examination and assessment, as enunciated in *Medicard Philippines, Inc. v. Commissioner of Internal Revenue*.[4]

The Motion lacks merit.

Indeed, the argument set forth by plaintiff in its motion was addressed, discussed, and found wanting in the assailed Decision dated June 14, 2023. Reinventing the wheel dwindles our time and resources. *Social Justice Society (SJS) Officers v. Lim*[5] 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

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2 *Id.* at pp. 456-465.
3 Defendant's Compliance and Comment. *Id.*, no page.
4 G.R. No. 222743, April 5, 2017.
5 G.R. No. 187836, March 10, 2015 (Resolution on Motion for Reconsideration).

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, plaintiff's Motion for Reconsideration (Re: Decision promulgated 14 June 2023), filed on July 6, 2023, is **DENIED**, for lack of merit. The Decision dated June 14, 2023, is **AFFIRMED**.

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

We Concur:

ROMAN G. DEL ROSARIO
Presiding Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice