REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

PAYMENTWALL INC.,
Respondent.

CTA EB No. 2510
(CTA Case No. 9727)

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

Promulgated:
APR 11 2024 1:44pm

x- x

RESOLUTION

REYES-FAJARDO, J.:

For the Court *En Banc*'s resolution is the Commissioner of Internal Revenue (CIR)'s Motion for Reconsideration[1] of the Decision promulgated on October 17, 2023, which denied his Petition for Review[2] for lack of merit. In the Assailed Decision, the Court affirmed the Decision[3] promulgated on July 28, 2020 and the Resolution[4] promulgated on March 18, 2021, both rendered by the Third Division of this Court (Court in Division) in CTA Case No. 9727. Previously, the Court in Division nullified the 48-Hour Notice dated September 14, 2017, 5-day VAT Compliance Notice dated October 4, 2017, demanding the payment of deficiency VAT in the total amount of P16,030,957.76, inclusive of increments, and the Closure Order SN:

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1 *Rollo*, pp. 193-199.
2 *Rollo*, pp. 6-23.
3 Penned by Associate Justice Ma. Belen M. Ringpis-Liban with Associate Justices Erlinda P. Uy and Maria Rowena A. Modesto-San Pedro concurring. *Rollo*, pp. 30-63.
4 Penned by Associate Justice Ma. Belen M. Ringpis-Liban with Associate Justices Erlinda P. Uy and Maria Rowena A. Modesto-San Pedro concurring. *Rollo*, pp. 65-71.

RR8-047-008CO dated December 5, 2017, all issued against Paymentwall Inc. (Paymentwall).

After Paymentwall filed a Comment[5] thereon, the instant motion was submitted for resolution on January 11, 2024.[6]

After a careful review of the records of the present case, the Court finds no compelling reason to reverse or modify the Assailed Decision. In particular, the CIR maintains that the Court in Division had no jurisdiction over the case on account of Paymentwall's failure to exhaust its administrative remedy based on Revenue Memorandum Order No. 3-2009. However, this is the same argument already passed upon and discussed at length by the Court. To be sure, the CIR has not adduced any substantial argument to warrant reconsideration or modification of the Assailed Decision.[7] It is already settled that if the issues raised in the motion for reconsideration are mere reiterations of those which have already been passed upon and, in fact, adjudged as unmeritorious by the Court, these cannot be regarded as substantial and no longer require another full-blown discussion.[8] Any further discourse will only be unnecessary and repetitive.[9]

WHEREFORE, in light of the foregoing considerations, the CIR's Motion for Reconsideration of the Decision promulgated on October 17, 2023 is **DENIED** for lack of merit.

SO ORDERED.

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

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5 *Rollo*, pp. 210-215.
6 Resolution dated January 11, 2024.
7 *Shangri-la International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938 (Resolution), January 22, 2007, 541 PHIL 138-143.
8 *Roque, Jr. v. Commission on Elections*, G.R. No. 188456 (Resolution), February 10, 2010, 626 PHIL 75-92.
9 *Social Justice Society (SJS) Officers, et al. v. Lim*, G.R Nos. 187836 & 187916, March 10,2015.

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

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice