REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

TANN PHILIPPINES, INC.,
Respondent.

CTA EB No. 2675
(CTA Case No. 9820)

Present:

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

Promulgated:
DEC 05 2024 2:20 p.m.

x- -x

RESOLUTION

REYES-FAJARDO, J.:

For the Court's resolution is petitioner Commissioner of Internal Revenue (CIR)'s *Motion for Reconsideration (Re: Decision dated 19 April 2024)*[1] filed on May 9, 2024, with respondent Tann Philippines, Inc. (TPI)'s *Comment on Petitioner's Motion for Reconsideration*[2] filed on June 14, 2024.

In the Decision[3] promulgated on April 19, 2024 ("assailed Decision"), the Court denied CIR's Petition for Review and affirmed the Decision dated December 16, 2021 and Resolution dated August

[1] Motion for Reconsideration, Docket, pp. 103 – 116.
[2] Comment, Docket, pp. 120 - 121.
[3] Decision, Docket, pp. 82 - 92.

2, 2022 promulgated by the Third Division and Special Third Division of this Court ("Court in Division"), respectively in CTA Case No. 9820 which cancelled and set aside the CIR's Final Decision on Disputed Assessment (FDDA) and Assessment Notices dated July 21, 2016, issued against TPI for deficiency taxes for taxable year (TY) 2010 in the amount of ₱18,705,022.31, inclusive of increments, for being null and void.

The dispositive portion of the assailed Decision reads:

> "**WHEREFORE**, the Petition for Review filed on September 16, 2022, by the Commissioner of Internal Revenue in CTA EB No. 2675, is **DENIED**. The Decision dated December 16, 2021 and Resolution dated August 2, 2022, in CTA Case No. 9820, are **AFFIRMED**.
>
> **SO ORDERED**."

In his *Motion for Reconsideration*,[4] the CIR maintains that the conduct of the audit investigation and the resulting assessments are valid and in accordance with law and rules.

In its *Comment*,[5] TPI submits that the CIR's arguments are just reiterations of issues that have already been passed upon by both the Court in Division and *En Banc*.

We decide.

The Court finds no compelling reason to reverse or modify the assailed Decision. The issues raised by the CIR have already been passed upon and discussed at length by the Court. Any further discussion will only be unnecessarily repetitive.

The pronouncement in *Social Justice Society (SJS) Officers, et al. v. Lim*,[6] 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 portions of the Decision or re-write the ponencia in accordance with the outline of the instant motion.

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4 *Supra* note 1.
5 Comment, Docket, pp. 120 - 121.
6 G.R Nos. 187836 & 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.

WHEREFORE, in light of the foregoing considerations, the CIR's *Motion for Reconsideration (Re: Decision dated 19 April 2024)* is **DENIED** for lack of merit.

SO ORDERED.

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

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice