REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

FRANKFORT, INC.,
Respondent.

CTA EB No. 1947
(CTA Case No. 9363)

Present:
DEL ROSARIO, *P.J.*,
CASTAÑEDA JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, *and*
MODESTO-SAN PEDRO, *JJ.*

Promulgated:

OCT 07 2020
3:00 p.m.

x---x

RESOLUTION

RINGPIS-LIBAN, *J.*:

For resolution is the "Motion for Reconsideration (Notice of Decision promulgated on March 9, 2020)"[1] filed by petitioner Commissioner of Internal Revenue (CIR) on June 30, 2020, asking that the Court *en banc* reconsider its Decision dated March 9, 2020.

In a Resolution dated July 17, 2020[2] the Court *en banc* ordered respondent Frankfort, Inc. (Frankfort) to file its Comment.

On August 17, 2020, Frankfort filed its Comment/Opposition to Motion for Reconsideration dated 30 June 2020[3] through registered mail which the Court received on August 28, 2020.

We resolve.

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[1] *Rollo*, pp. 102-108.
[2] *Id.*, pp. 114-115.
[3] *Id.*, pp. 116-127.

In its motion, the CIR argues that Frankfort is not entitled to the refund of, or the issuance of a tax credit certificate (TCC) corresponding to the penalties in the amount of ₱5,450,000.00 because there can be a valid acceptance of an offer to pay penalties in an amount higher than what is provided for in Annex A of Revised Memorandum Order (RMO) No. 19-2007.

On the other hand, Frankfort counters that the arguments of the CIR are erroneous and do not warrant the relief prayed for because not only did the CIR fail to explain to it the basis for its alleged violations of the Tax Code, but he also failed to show proof that Frankfort offered to pay penalties for its alleged violations. Moreover, whether the findings of the BIR attained finality is immaterial because the penalties it imposed are arbitrary and excessive.

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. Not only are they a mere rehash of the arguments he raised in his Answer filed on July 22, 2016, they have also been previously discussed and considered in the Decision dated July 10, 2018 and the Resolution dated September 18, 2018 of the Second Division in CTA Case No. 9363. More importantly, they have also been exhaustively studied and considered by this Court prior to rendering our Decision dated March 9, 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.
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> **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;

[4] G.R. No. 127882, February 1, 2005.

> **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" 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. CASTAÑEDA 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