REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

PEOPLE OF THE PHILIPPINES, *Petitioner,*	**CTA *EB* CRIM NO. 082** *(CTA Crim Case Nos. O-666 & O-667)*
-versus-	Present: **DEL ROSARIO, P.J., CASTAÑEDA, JR., UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES- FAJARDO,** and **CUI- DAVID,** *JJ.*
VIVETECH CORPORATION/ EDWIN B. LUMAGUE (President) and ROEDEL R. LUMAGUE (Treasurer), *Respondent.*	Promulgated: JUN 09 2022 4:28pm

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RESOLUTION

MODESTO-SAN PEDRO, J.

For the Court's resolution is petitioner's **Motion for Reconsideration**, filed through registered mail on 2 December 2021 and received by this Court on 9 February 2022,[1] with respondent's **Comment [On the Plaintiff-Appellant's Motion for Reconsideration]**, filed on 7 March 2022.[2]

Petitioner seeks to set aside the Court *En Banc's* Decision ("Assailed Decision"), promulgated on 5 November 2021, the dispositive part of which reads:

[1] Records, pp. 90-102.
[2] Records, pp. 106-114.

> "**WHEREFORE**, in light of the foregoing considerations, the instant Petition for Review filed by People of the Philippines is hereby **DENIED** for lack of merit. Accordingly, the assailed Decision dated 1 December 2019 and Resolution dated 3 June 2020, both rendered by the Court in Division, are hereby **AFFIRMED**.
>
> **SO ORDERED.**"

In the present Motion for Reconsideration, petitioner reiterates the arguments raised in the Petition for Review that: (1) Revenue Officer Abedin has authority to continue the tax audit/ investigation of respondent corporation through a Memorandum of Assignment as mentioned in an undated Memorandum Report as there is no requirement to issue a new Letter of Authority to newly assigned Revenue Officers under ***Revenue Memorandum Order No. 69-2010***; (2) respondent is estopped from questioning the authority of Revenue Officer Abedin due to the corporation's active participation in the tax audit; and (3) respondent can no longer invoke the validity of the assessment as it had already become final, executory, and enforceable.[3]

Meanwhile, respondent points out that the petitioner did not raise any new and material arguments in the Motion for Reconsideration and that the arguments raised therein have been addressed in the Assailed Decision.[4] Nonetheless, in refutation, respondent stresses the importance of a Letter of Authority authorizing revenue officers to conduct audit, citing ***Medicard Philippines, Inc. v. Commissioner of Internal Revenue***[5] and ***Commissioner of Internal Revenue v. McDonald's Philippines Realty Corp.***[6] Respondent further argues that an invalid assessment bears no valid fruit.

The Court *En Banc* resolves to deny petitioner's Motion for Reconsideration for lack of merit.

An examination of petitioner's Motion for Reconsideration shows that the arguments raised are mere reiterations of the arguments that have been thoroughly considered, resolved, and passed upon by this Court in the Assailed Decision.

It is well-settled that a motion for reconsideration containing a mere reiteration or rehash of grounds and arguments that have already been considered, weighed, passed upon, and resolved by the court before the Decision sought to be reconsidered is rendered does not need a new judicial determination.[7] There is no further need for the Court to "cut and paste" pertinent portions of the decision or to re-write the *ponencia* in accordance

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3 Records, pp. 90-102.
4 Records, pp. 106-114.
5 G.R. No. 222743, 5 April 2017.
6 G.R. No. 242670, 10 May 2021.
7 People v. Agacer, G.R. No. 177751, 7 January 2013 *citing* People v. Larrañaga, G.R. Nos. 138874-75, 21 July 2005; Madeleine Mendoza-Ong v. Hon. Sandiganbayan, et al., G.R. Nos. 146368-69, 18 October 2004.

with the outline of the motion for reconsideration.[8] Therefore, there is no necessity to discuss and rule again on these grounds since this would be a useless formality of ritual invariably involving merely a reiteration of the reasons for rejecting the arguments advanced by the movant already set forth in the judgment.[9]

In ***Shangri-la International Hotel Management v. Developers Group of Companies, Inc.***,[10] the Supreme Court pronounced that it is incumbent upon the movant to convince the Court that certain findings or conclusions are contrary to law, to wit:

> "The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.
>
> Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, **it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law.** As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought."
> (Emphasis supplied.)

At this juncture, the Court *En Banc* reiterates that an audit conducted by revenue officers not clothed with sufficient authority renders the assessment invalid. Correspondingly, an invalid assessment bears no valid fruit and cannot attain finality.

In view of the foregoing, the Court finds no justifiable reason to reverse or modify the conclusions reached in the Assailed Decision.

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

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8 Land Bank of the Philippines v. Gallego, Jr., G.R. No. 173226, 31 January 2018 *citing* Social Justice Society (SJS) Officers v. Lim, G.R. No. 187836, 10 March 2015 *and* Ortigas Land Co. Ltd. Partnership v. Judge Velasco, G.R. No. 109645, 4 March 1996.

9 *Ibid;* People v. Agacer, G.R. No. 177751, 7 January 2013 *citing* People v. Larrañaga, G.R. Nos. 138874-75, 21 July 2005 *and* Ortigas Land Co. Ltd. Partnership v. Judge Velasco, G.R. No. 109645, 4 March 1996.

10 G.R. No. 159938, 22 January 2007.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

Ma. Belen
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

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

LANEE S. CUI-DAVID
Associate Justice