REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

VITALO PACKAGING INTERNATIONAL, INC.,
Respondent.

CTA EB NO. 2148
(CTA Case No. 9231)

Present:

DEL ROSARIO, *PJ,*
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, *and*
MODESTO-SAN PEDRO, *JJ.*

Promulgated:

SEP 1 6 2021 2:59 p.m.

X---X

RESOLUTION

RINGPIS-LIBAN, *J.*:

For resolution is the "Motion for Reconsideration (Re: Decision promulgated 3 February 2021)"[1] of petitioner Commissioner of Internal Revenue (CIR) timely filed on February 19, 2021, asking the Court *En Banc* to reconsider its Decision dated February 3, 2021[2] on the following grounds:

1. The Court *En Banc* erred in ruling that the deficiency tax assessments are null and void for having been issued in violation of the due process requirements under the law; and

2. The Court *En Banc* erred in enjoining the BIR from further taking action against Respondent.

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[1] *Rollo*, pp. 163-173.
[2] *Id.*, pp. 137-156.

On June 7, 2021, respondent Vitalo Packaging International, Inc. (Vitalo) timely filed its "Comment/Opposition (to CIR's Motion for Reconsideration). Vitalo argued that the motion should be outrightly denied for being pro forma as the arguments raised by the CIR were a mere rehash and/or restatement of its Petition for Review on Certiorari.

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. They have been previously discussed and considered in the Decision dated July 5, 2019[3] and the Resolution dated September 12, 2019[4] of the Special Second Division in CTA Case No. 9231. More importantly, they have also been exhaustively studied and considered by this Court prior to rendering our Decision dated February 3, 2021.

In *La Bugal B'Laan Tribal Association, Inc. v. Ramos*[5], 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; **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 (Re: Decision promulgated 3 February 2021)" is **DENIED** for lack of merit.

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[3] *Id.*, pp. 23-70.
[4] *Id.*, pp. 71-76.
[5] G.R. No. 127882, February 1, 2005.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

(I reiterate my Concurring Opinion)
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