

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF
INTERNAL REVENUE AND
BIR REGIONAL DIRECTOR,
REGION 12, BACOLOD
CITY,

Petitioners,

-versus-

ANAPI MULTI-PURPOSE
COOPERATIVE,

Respondent.

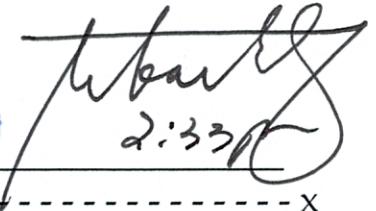
CTA EB No. 2543
(CTA Case No. 9787)

Present:

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

Promulgated:

JAN 16 2024


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RESOLUTION

REYES-FAJARDO, J.:

In the Decision¹ dated May 11, 2023, we found that the Bureau of Internal Revenue (BIR)'s right to *collect* the assessed internal revenue taxes for Taxable Year 2006 is barred by the statute of limitations. For this reason, the Warrant of Dstraint and/or Levy (WDL) dated March 8, 2018 and Warrants of Garnishment (WOG) dated March 16, 2018, issued by the BIR against respondent may neither be implemented, nor enforced against the latter. Ultimately, we decreed:

¹ Rollo, pp. 60-70.



WHEREFORE, the Petition for Review, filed on November 25, 2021, in CTA EB No. 2543, is **DENIED**. The Decision dated November 16, 2020, and Resolution dated September 27, 2021, in CTA Case No. 9787, are **AFFIRMED**.

SO ORDERED.

On June 2, 2023, petitioners filed a Motion for Reconsideration (Re: Decision dated 11 May 2023),² with the sole contention that their right to collect internal revenue taxes for TY 2006 against respondent is not barred by prescription.

By its Comment to the Motion for Reconsideration (Re: Decision dated 11 May 2023),³ filed through accredited courier on October 4, 2023, respondent counters that the Court is apt in declaring petitioners' right to collect the assessed taxes for TY 2006 time-barred by the statute of limitations.

The Motion is denied.

Indeed, petitioners' sole contention advanced in their motion was addressed and found wanting in the assailed Decision dated May 11, 2023. We need not belabor on said matter again. *Social Justice Society (SJS) Officers v. Lim*⁴ is on point:

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, 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

² *Id.* at pp. 76-80.

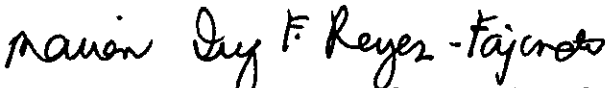
³ *Id.* at pp. 83-86

⁴ G.R. No. 187836, March 10, 2015 (Resolution on Motion for Reconsideration).

order; or the arguments in the motion are too unsubstantial to require consideration, etc.

WHEREFORE, petitioners' Motion for Reconsideration (Re: Decision dated 11 May 2023), filed on June 2, 2023, is **DENIED** for lack of merit. The Decision dated May 11, 2023 is **AFFIRMED**.

SO ORDERED.

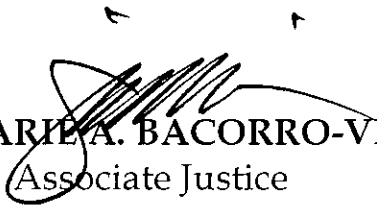

MARIAN IVY F. REYES-FAJARDO
Associate Justice

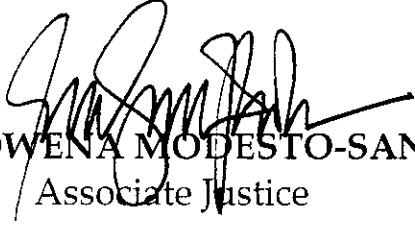
We Concur:


ROMAN G. DEL ROSARIO
Presiding Justice

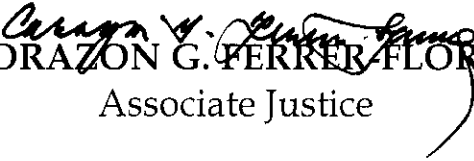

MA. BELEN M. RINGPIS-LIBAN
Associate Justice


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