REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

FIDELA D. FERNANDEZ represented by her attorney-in-fact Jose Vicente D. Fernandez,
Respondent.

CTA EB No. 2791
(CTA Case No. 9908)

Present:

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

Promulgated:
AUG 18 2025 4:12 p.m.

x - x

RESOLUTION

REYES-FAJARDO, *J.*:

On November 6, 2024, a Decision[1] was rendered, the *fallo* of which reads:

> **WHEREFORE,** in light of the foregoing considerations, the Petition for Review is **DENIED** for lack of merit. Accordingly, the assailed Decision and Resolution of the Court of Tax Appeals Third Division, promulgated on March 24, 2023 and July 20, 2023, respectively, in CTA Case No. 9908 are **AFFIRMED**.
>
> **SO ORDERED.**

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[1] Docket, pp. 96 - 109.

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, petitioner's *Motion for Reconsideration (Re: Decision dated 6 November 2024)* is **DENIED** for lack of merit. The Decision promulgated on November 6, 2024 is **AFFIRMED.**

SO ORDERED.

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

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

In said Decision, the Court affirmed the Court in Division's jurisdiction over petitioner's denial of an offer of compromise under "*other matters*," as provided in Section 7(a)(1) of R.A. No. 1125, as amended by R.A. No. 9282, and its cancellation of the subject assessments and invalidation of the Warrants of Garnishment (WOGs) based on due process grounds.

Unyielding, petitioner moved for reconsideration of said Decision.[2]

Petitioner maintains that the Court has no jurisdiction over the subject matter of this case and that petitioner's exercise of the power to compromise taxes must be voluntary.

On the other hand, respondent submits that petitioner's argument is a mere rehash of the same discussions in his Petition for Review.[3]

We rule.

The motion lacks merit.

Petitioner's assertions in his motion are the very same arguments he posed, and answered in the Decision dated November 6, 2024. To reinvent the wheel is a wastage of Court's time and resources. *Social Justice Society (SJS) Officers, et al. v. Lim*[4] ruled:

> 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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2 Petitioner's *Motion for Reconsideration (Re: Decision dated 6 November 2024)* dated November 22, 2024 was personally and electronically filed on November 25 and 26, 2025, respectively. Docket, pp. 110 - 142.

3 Respondent's *Comment on Petitioner's Motion for Reconsideration dated November 22 ,2024, dated February 10, 2025* was filed via registered mail on February 10, 2025, and electronically on February 11, 2025. Docket, pp. 154 - 162.

4 G.R Nos. 187836 & 187916, March 10,2015.

ON LEAVE
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