REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-*versus*-

OMYA CHEMICAL MERCHANTS, INC.,
Respondent.

CTA *EB* NO. 2384
(CTA Case No. 9047)

Present:
DEL ROSARIO, P.J.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO, *and*
CUI-DAVID, *JJ.*

Promulgated:
OCT 05 2022 10:24am

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RESOLUTION

For the Court's Resolution is petitioner's **Motion for Reconsideration ("Motion"),**[1] filed via registered mail on 22 July 2022 and received by the Court on 2 August 2022, with respondent's **Comment/Opposition (Re: Motion for Reconsideration dated 22 July 2022) ("Comment"),**[2] filed on 5 September 2022.

In his Motion, petitioner prays for the reversal of this Court *En Banc*'s Decision, dated 12 July 2022,[3] arguing as follows:

(a) As petitioner's authorized representative, the Regional Director is authorized under ***Section 6(A) of the National Internal Revenue Code of 1997, as amended ("Tax Code")***, to conduct the examination of a taxpayer;[4]

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1 Records, pp. 128-144.
2 *Id.*, pp. 149-158.
3 *Id.*, pp. 104-119.
4 Motion for Reconsideration, pp. 2-3, Records, pp. 129-130.

(b) The cancellation of the disputed assessments has no legal basis as the lack of authority cited refers to Revenue Officers and not to the Regional Director;[5]

(c) The Letter of Authority ("LOA") issued by the Regional Director is valid for the purpose of auditing respondent's taxes for taxable year 2010;[6]

(d) The alleged lack of authority of the Revenue Officers to conduct the audit should have been raised during the administrative protest and not on appeal;[7] and

(e) The ***Medicard Case***[8] is inapplicable to this case as it involves a mere Letter Notice, while a valid LOA was issued in this case.[9]

In its Comment, meanwhile, respondent counter-argues as follows:

(a) This Court in Division correctly ruled that the reassignment of the audit through a mere Memorandum of Assignment ("MOA") is not equivalent to reassignment via LOA, rendering reports and assessments arising from such unauthorized audit null and void;[10]

(b) While the ***Medicard Case*** involved a mere Letter Notice, it provided the significance of a LOA in giving rise to a valid audit, a principle that has been applied to similar cases;[11] and

(c) Despite the issue not being raised at the administrative level, the Court of Tax Appeals has the authority to rule on the validity of the audit that gave rise to the disputed assessment, as what is at issue is a purely legal question.[12]

Petitioner's Motion lacks merit.

As observed by respondent, petitioner's arguments are a mere rehash of those that he raised in his Petition for Review[13] and that this Court has already passed upon and discussed in the Assailed Decision. There is thus no need to explain their deficiencies again. The Court need not "cut and paste" pertinent portions of the Decision or re-write the ponencia in accordance with the outline of the Motion.[14] Therefore, it is unnecessary to discuss and rule again on these grounds since this would be a useless formality of ritual

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5 *Id.*, p. 4, Records, p. 131.
6 *Id.*, pp. 4-5, Records, pp. 131-132.
7 *Id.*, pp. 6-7, Records, pp. 133-134.
8 Medicard Philippines, Inc. v. Commissioner of Internal Revenue, G.R. No. 222743, 5 April 2017.
9 Motion for Reconsideration, pp. 7-14, Records, pp. 134-141
10 Comment/Opposition (Re: Motion for Reconsideration dated 22 July 2022), pp. 3-6, Records, pp. 151-154.
11 *Id.*, pp. 7-8, Records, pp. 155-156.
12 *Id.*, pp. 8-9, Records, pp. 156-157.
13 Records, pp. 8-24.
14 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.

invariably involving merely a reiteration of the reasons for rejecting the arguments advanced by the movant already set forth in the judgment.[15]

Considering the above, the Court sees no reason to grant petitioner's Motion.

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

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

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[15] *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.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

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

Lanee Cui-David
LANEE S. CUI-DAVID
Associate Justice