REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

BOAST, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 10484

Members:

DEL ROSARIO, *PJ, Chairperson,*
MANAHAN, and
REYES-FAJARDO, *JJ.*

Promulgated:

OCT 04 2023; 1:15 PM

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RESOLUTION

REYES-FAJARDO, *J*.:

By Decision dated May 26, 2023,[1] it was found: (1) the Court acquired jurisdiction over CTA Case No. 10484; (2) petitioner is a real party-in-interest in said case; and (3) the Bureau of Internal Revenue (BIR) must lift the notice of tax lien and levy on the real properties bought by petitioner from S.S. Ventures, Inc., because the BIR's right to collect the assessed taxes against the latter, is barred by prescription. In the end, this case was disposed as follows:

> **WHEREFORE**, the Petition for Review dated March 8, 2021, filed by Boast, Inc., is **GRANTED**. Accordingly, respondent is **DIRECTED** to lift the notices of levy and tax lien on tax declaration nos. 41392, 41393, and 41394, all issued by the Provincial Assessor of Bataan.
>
> **SO ORDERED.**

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1 Docket, pp. 406-424.

In his Motion for Reconsideration (Re: Decision promulgated on 26 May 2023),[2] posted on June 15, 2023, respondent argues: *one,* the Court lacks jurisdiction over CTA Case No. 10484; and *two,* the BIR's right to collect the assessed taxes is *not* time-barred by the statute of limitations.

Based on Records Verification dated July 27, 2023,[3] petitioner failed to file its comment or opposition to respondent's Motion for Reconsideration (Re: Decision promulgated on 26 May 2023).

The Motion lacks merit.

Indeed, the matters put forward by respondent in his motion were already addressed, discussed, and found wanting in the impugned Decision dated May 16, 2023. Reinventing the wheel simply dwindles our time and resources. *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 order; or the arguments in the motion are too unsubstantial to require consideration, etc.

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2 *Id.* at pp. 429-442.
3 *Id.*, unpaginated.
4 G.R. No. 187836, March 10, 2015 (Resolution on Motion for Reconsideration).

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WHEREFORE, respondent's Motion for Reconsideration (Re: Decision promulgated on 26 May 2023), posted on June 15, 2023, is **DENIED**, for lack of merit.

SO ORDERED.

MARIAN IVY F. REYES-FAJARDO
Associate Justice

We Concur:

With due respect, I maintain my Dissenting Opinion.
ROMAN G. DEL ROSARIO
Presiding Justice

CATHERINE T. MANAHAN
Associate Justice