

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

EN BANC

**COMMISSIONER OF INTERNAL
REVENUE,**

Petitioner,

**CTA EB NO. 2354
(CTA Case No. 9678)**

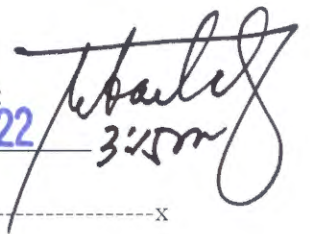
-versus-

Present:
Del Rosario, P.J.,
Castañeda, Jr.,
Uy,
Ringpis-Liban,
Manahan,
Bacorro-Villena,
Modesto-San Pedro,
Reyes-Fajardo, and
Cui-David, JJ

**FIRST FAR EAST DEVELOPMENT
CORPORATION,**

Respondent.

Promulgated:
JUN 22 2022



x-----x

RESOLUTION

RINGPIS-LIBAN, J.:

For resolution is petitioner's "Motion for Reconsideration (Re: Decision Promulgated 28 February 2022)"¹ filed on March 15, 2022.

In the instant motion, petitioner avers that the Court *En Banc* erred in ruling that petitioner cannot collect the subject deficiency taxes since the three-year prescriptive period for collecting from respondent the deficiency taxes has prescribed.

Petitioner still maintains that his right to collect deficiency taxes from respondent has not yet prescribed. Petitioner's right to collect was suspended when petitioner granted respondent's request for a reconsideration.

¹ Docket, CTA EB NO. 2354, pp. 55-61.

On April 5, 2022, the Court *En Banc* issued a Resolution ordering respondent to file its Comment on the “Motion for Reconsideration (Re: Decision Promulgated 28 February 2022),” within five (5) calendar days from notice.”²

On April 21, 2022, the Court *En Banc* received respondent’s “Comment (On Motion for Reconsideration)”³ filed by registered mail on April 18, 2022.

In the said Comment (on Motion for Reconsideration), respondent states that petitioner is harping again on the tolling of the three-year prescriptive period to collect from respondent due to the granting of the latter’s request for reinvestigation; and that petitioner offered no compelling evidence to support his assertions.

After consideration of the motion submitted, the Court *En Banc* resolves to deny the petitioner’s “Motion for Reconsideration (Re: Decision Promulgated 28 February 2022).”

The Court *En Banc* notes that petitioner’s motion merely reiterates or amplifies the arguments previously raised in the Petition for Review which were already considered and extensively discussed upon by the Court *En Banc* in the assailed Decision.

In the case of *Shangri-La International Hotel Management Ltd., et al. vs. Developers Group of Companies, Inc.*,⁴ the Supreme Court denied respondent’s Motion for Reconsideration for being a mere reiteration of their previous arguments, and for failure to raise matters substantially plausible or compellingly persuasive to warrant the reversal of the assailed Decision, thus:

“The bulk of the aforementioned grounds is a mere rehash of movant’s previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.

Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. As it is, however, the instant motion does not raise any new or

² Ibid., pp. 63-64.

³ Ibid., pp. 65-66.

⁴ G.R. No. 159938, January 22, 2007.

substantial legitimate ground or reason to justify the reconsideration sought.”

In view of the foregoing, the Court *En Banc* will no longer belabor to repeat its discussions in the assailed Decision since it would only result to mere superfluity.

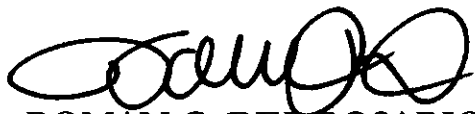
WHEREFORE, premises considered, the petitioner’s “Motion for Reconsideration (Re: Decision Promulgated 28 February 2022)” is **DENIED** for lack of merit.

SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

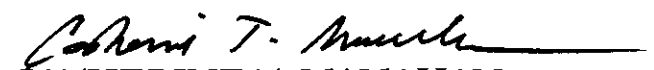


ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice



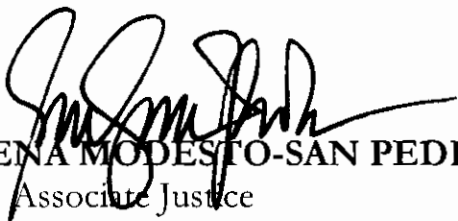
ERIANDA P. UY
Associate Justice



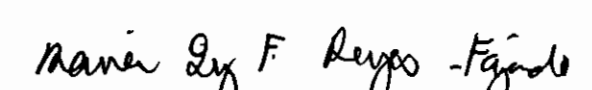
CATHERINE T. MANAHAN
Associate Justice



JEAN MARIE A. BACORRO-VILLENA
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



MARIAN IVY F. REYES-FAJARDO
Associate Justice



LANEE S. CUI-DAVID
Associate Justice