REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

ELTA INDUSTRIES, INC., *Petitioner,*	**CTA EB No. 2770** (CTA Case No. 9922)
	Present:
-versus-	**DEL ROSARIO,** *PJ,* **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** and **ANGELES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: SEP 19 2025 3:13p.m.

x- -x

RESOLUTION

REYES-FAJARDO, *J.*:

In the Decision[1] dated November 28, 2024, CTA EB No. 2770 was disposed as follows:

> **WHEREFORE**, the Petition for Review dated June 21, 2023, filed by Elta Industries, Inc. in CTA EB No. 2770 is **DENIED**, for lack of merit. The Decision dated January 23, 2023 and Resolution dated May 25, 2023 in CTA Case No. 9922, are **AFFIRMED**.
>
> **SO ORDERED.**

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1 *Rollo*, pp. 86-97.

In so ruling, We explained that Section 228 of the 1997 National Internal Revenue Code (NIRC), as amended, and jurisprudence commands that the taxpayer aggrieved by respondent's Final Decision on Disputed Assessment (FDDA), must appeal to the Court of Tax Appeals in Division (CTA in Division), within thirty (30) days from receipt thereof, lest such FDDA attain immutability, and may no longer be questioned before the CTA in Division.

Given that petitioner received respondent's FDDA on June 30, 2016, petitioner had until August 1, 2016 to appeal with the CTA in Division. Therefore, the belated filing of petitioner's Petition for Review in CTA Case No. 9922 on September 5, 2018, resulted in the CTA in Division's non-acquisition of jurisdiction over said case. The filing of a motion for reconsideration on respondent's FDDA, does not toll the period to appeal.

In its Motion for Reconsideration (Motion)[2] posted on December 16, 2024, petitioner insists that on August 7, 2018, it received respondent's letter, denying its request for reconsideration of the FDDA. Counting thirty (30) days from August 7, 2018, it had until September 6, 2018 to seek judicial redress. Thus, the timely filing of its Petition for Review on September 6, 2018 vested the CTA in Division with jurisdiction over CTA Case No. 9922.

In view of the foregoing position, petitioner then argues that respondent's deficiency Income Tax (IT), Value-Added Tax (VAT), and Expanded Withholding Tax (EWT) assessments per FDDA for TY 2009 are void because: (1) they were based on an expired LOA; (2) they failed to contain a categorical demand for payment; and (3) the BIR's right to assess said taxes are barred by prescription.

Respondent failed to file his comment on petitioner's motion, despite notice.[3]

The Motion is denied.

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[2] *Id.* at pp. 98-130.

[3] Records Verification dated April 3, 2025. *Id.*, unpaginated.

The points put forward by petitioner in its motion were already addressed, discussed, and found wanting in the Decision dated November 28, 2024. Reinventing the wheel simply dwindles Our time and resources. *Social Justice Society (SJS) Officers v. Lim*[4] decreed:

> 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 posted on December 16, 2024, is **DENIED**, for lack of merit. The Decision dated November 28, 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

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4 G.R. No. 187836, March 10, 2015 (Resolution on Motion for Reconsideration), citing *Ortigas & Company Limited Partnership v. Judge Velasco*, 324 Phil. 483, 487 (1996).

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