REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

FIRST BALFOUR, INC.,
Respondent.

CTA EB NO. 2116
(CTA Case No. 8984)

Present:

DEL ROSARIO, *P.J.*,
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, *and*
MODESTO-SAN PEDRO, *JJ.*

Promulgated:
JUN 16 2021 10:45am

x - x

RESOLUTION

BACORRO-VILLENA, J.:

Before the Court *En Banc* is petitioner Commissioner of Internal Revenue's (**petitioner**'s/**CIR**'s) "Motion for Reconsideration"[1] (**MR**) filed *via* registered mail on 16 February 2021[2], with respondent First Balfour, Inc.'s (**respondent**'s/**FBI**'s) "Comment and/or Opposition (To Petitioner's Motion for Reconsideration)"[3] filed on 01 March 2021.

1 *Rollo*, pp. 94-97.
2 Received by the Court on 24 February 2021.
3 *Rollo*, pp. 99-108.

Petitioner's MR seeks the reversal of the Court *En Banc*'s Decision (**assailed Decision**) promulgated on 14 January 2021[4]. The dispositive portion of the assailed Decision reads:

> ...
>
> **WHEREFORE**, with the foregoing, the instant Petition for Review filed by petitioner Commissioner of Internal Revenue is hereby **DENIED** for lack of merit. Accordingly, the Decision dated 25 January 2019 and Resolution dated 05 July 2019, respectively, of the Special Third Division in CTA Case No. 8984, entitled *First Balfour, Inc. v. Commissioner of Internal Revenue and United Coconut Planters Bank,* are hereby **AFFIRMED**. Further, petitioner Commissioner of Internal Revenue or any person duly acting on his behalf is **ENJOINED** from proceeding with the collection of the taxes assessed against respondent First Balfour, Inc., arising from Assessment No. F-044-LNTF-07-VT-IT-MC-027 for taxable year 2007 in the total amount of ₱27,881,861.15 as indicated in the Warrant of Garnishment dated 03 September 2014.
>
> **SO ORDERED.**
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> ...

In his MR, petitioner argues that respondent and First Philippine Balfour Beatty, Inc. are one and the same entity, as evidenced by the Certificate of Filing of Amended Articles of Incorporation of respondent dated 16 August 2004. Petitioner thus claims that respondent discreetly changed its name and business address without informing petitioner in order to evade its obligation with the Bureau of Internal Revenue (**BIR**).

Petitioner also insists that respondent had erroneously reckoned the 30-day period to file an appeal with the Court in Division on 09 January 2015 or the date when respondent was actually apprised of the subject Warrant of Garnishment (**WG**). According to petitioner, respondent was already informed by the United Coconut Planters Bank's (**UCPB's**) Letter dated 04 September 2014 of the fact that its account was put on hold pursuant to the said WG. As proof, respondent had replied twice to the WG: *first*, in its 17 September 2014 letter; and, *second*, through its letter dated 17 November 2014.

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4 Id., pp. 71-93.

Petitioner thus reiterates his argument that the respondent's prior Petition for Review was filed out of time as the period to file an appeal should have been reckoned from the receipt of the letter on 04 September 2014.

On the other hand, respondent counters that petitioner's MR raised the same issues and arguments in his Motion to Dismiss dated 19 March 2015; Motion for Reconsideration (**MR**) dated 22 February 2019; and, Petition for Review before the Court *En Banc*.

As to petitioner's insistence to reckon the 30-day period from the receipt of the 04 September 2014 letter of UCPB, respondent avers that the same does not form part of the evidence (as the same has already been denied admission for failure to present the originals for comparison).

Moreover, respondent asserts that the taxpayer sought to be assessed and garnished appears to be an entity with a different name and Taxpayer Identification Number (**TIN**). Owing to these, it first sought confirmation if it was indeed the subject of the WG (that it received from UCPB and not from the BIR) or if it mistakenly addressed to it (considering the difference in corporate name and TIN). Hence, it was only when it received the 09 January 2015 letter of UCPB that it became clear that the garnishment was really intended for it.

In addition, while petitioner contends that First Philippine Balfour Beatty, Inc. is the same as respondent, the former did not present the General Information Sheet (**GIS**) of either to duly identify their respective stockholders or officers and whether these corporations are just one and the same.

Lastly, respondent points out that petitioner even stated that the 09 January 2015 letter came from UCPB and not from any officials of the BIR. With this, petitioner, in effect, admitted that the BIR did not send anything to it.

We resolve.

After considering the arguments of both parties, the Court *En Banc* is constrained to deny petitioner's MR.

It must be emphasized that petitioner failed to raise any new argument or present novel matter which the Court, either in Division and *En Banc,* has not previously scrutinized, studied and discussed.

A simple reading of the instant MR would reveal that the same contains the very identical arguments it earlier raised in his MR[5] (on the Special Third Division's Decision dated 25 January 2019[6]) as well as in his Petition for Review[7] before the Court *En Banc*.

In *Licomcen Incorporated v. Foundation Specialists, Inc.*[8], the Supreme Court, citing *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*[9], held that:

> ...
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> 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, x x x 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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> ...

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5 Division Docket, Volume II, pp. 709-712.
6 Id., pp. 680-703.
7 *Rollo*, pp. 5-12.
8 G.R. Nos. 167022 and 169678, 31 August 2007.
9 G.R. Nos. 109645 and 112564, 04 March 1996.

As petitioner merely recycled his previous submissions and arguments, the Court *En Banc* finds no cogent reason to disturb the assailed Decision.

WHEREFORE, with the foregoing premises, Commissioner of Internal Revenue's Motion for Reconsideration filed on 16 February 2021 is **DENIED** for lack of merit.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

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

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice