

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL
REVENUE,

Petitioner,

CTA EB NO. 2202
(CTA Case No. 9502)

-versus-

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

THE PROFESSIONAL SERVICES
INC.,

Respondent.

Promulgated:

FEB 22 2022

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RESOLUTION

RINGPIS-LIBAN, J.:

For resolution is petitioner's "Motion for Reconsideration (Re: Decision promulgated 9 June 2021)"¹ filed on June 29, 2021.

In the instant motion, petitioner avers that the Court *En Banc* erred in ruling that subject assessments are already barred by prescription; that the running of the 3-year period to assess as provided under Section 203 of the National Internal Revenue Code (NIRC) of 1997, as amended, finds no application in this case because there was misclassification of the subject property; that the deliberate misclassification of income constitutes a *prima facie* evidence of fraud or falsity in the returns filed; that since there is misclassification of assets resulting to misdeclaration of sales, the questioned

¹ Docket, CTA EB NO. 2202, pp. 139-158.

sale should be subjected to Income Tax and Value-Added Tax (VAT); that respondent failed to overcome the presumption of correctness of tax assessments; and that respondent's Omnibus Motion to Set Aside Warrant of Distrainment and/or Levy and to Restrain Implementation Thereof is unmeritorious because respondent has not presented any sufficient and convincing evidence to support its entitlement to the relief sought.

On August 31, 2021, respondent filed its "Opposition [Re: Motion for Reconsideration dated 23 June 2021]."² Respondent states that petitioner's motion cites no new arguments or compelling reasons to warrant a reconsideration, much less a reversal of the assailed Decision, and that the Court *En Banc* correctly ruled that the subject assessments issued by petitioner are already barred by prescription.

After consideration of the motion submitted, the Court *En Banc* resolves to deny the petitioner's "Motion for Reconsideration (Re: Decision promulgated 9 June 2021).

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.*,³ 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. 182-203.

³ 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 9 June 2021) is **DENIED** for lack of merit.

SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Associate Justice

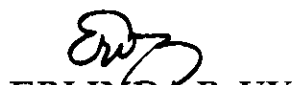
WE CONCUR:



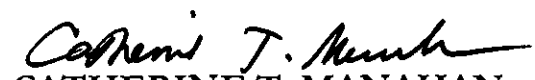
ROMAN G. DEL ROSARIO
Presiding Justice



JUANITO C. CASTAÑEDA, JR.
Associate Justice



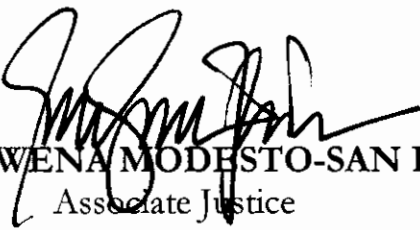
ERLINDA P. UY
Associate Justice

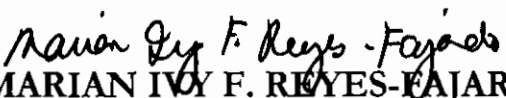


CATHERINE T. MANAHAN
Associate Justice



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