REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

SATURN HOLDINGS CORPORATION,
Respondent.

CTA EB NO. 1747
(CTA CASE NO. 9085)

Present:
Del Rosario, *P.J.,*
Castañeda, Jr.,
Uy,
Fabon-Victorino,
Mindaro-Grulla,
Ringpis-Liban,
Manahan,
Bacorro-Villena, *and*
Modesto-San Pedro, *JJ*

Promulgated:
OCT 14 2019

x---x

RESOLUTION

RINGPIS-LIBAN, *J*.:

For resolution is the petitioner's "Motion for Reconsideration Re: Decision dated 4 April 2019"[1] received by the Court on April 29, 2019, with respondent's Comment filed on July 1, 2019.[2]

Petitioner seeks reconsideration of this Court's Decision, the dispositive portion of which reads as follows:

> "**WHEREFORE**, premises considered, the Petition for Review is **DENIED for lack of merit**. The Decision dated August 18, 2017 and the Resolution dated November 3, 2017 are **AFFIRMED**.

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[1] Rollo, CTA EB NO. 1747, pp. 104-117.
[2] Ibid., pp. 121-126.

SO ORDERED."

Petitioner claims that the Final Assessment Notice (FAN) and Formal Letter of Demand (FLD) sufficiently informed respondent of its deficiency tax liabilities and specifically demanded payment thereof; that what is sought to be collected from respondent are the unpaid surcharge, deficiency interest and compromise penalty and delinquency interest only; that Revenue Regulations No. 12-99 does not provide that the Letter of Demand and Final Assessment Notice requiring the payment of deficiency and delinquency interests, surcharge and compromise penalties be on a specific date; that even assuming the FAN does not contain the specific date within which respondent must pay the assessment therein, the same does not render the FAN void; that the specific period for payment becomes immaterial considering that the deficiency consists only of the legal increments to the paid basic tax; that the payment of interest is computed up to the date of actual payment, hence, the specific period to demand payment is immaterial; and that since respondent failed to pay the DST within the period prescribed by law, it is liable for surcharge, interest, and compromise penalty.

On the other hand, respondent states that the motion for reconsideration is a mere rehash of petitioner's Petition for Review; and that petitioner failed to raise valid issues that have not been properly resolved by the Court in the assailed Decision.

After consideration, the Court *En Banc* resolves to deny the "Motion for Reconsideration Re: Decision dated 4 April 2019." The Court *En Banc* reviewed the grounds relied upon by petitioner in support of his Motion for Reconsideration but finds no cogent reason to grant the same. The Court *En Banc* agrees with the contention of respondent that petitioner basically rehashed his arguments which were sufficiently passed upon and discussed by the Court in Division in its Decision and Resolution, and in the assailed *En Banc* Decision.

Considering the foregoing discussions, the Court *En Banc* finds no valid justification to compel a modification or reversal of the assailed Decision promulgated on April 4, 2019.

It must be stressed that among the ends to which a motion for reconsideration is addressed, one is precisely to convince the Court that its ruling is erroneous and improper, contrary to law or the evidence.[3] If the movant failed to do so, the motion for reconsideration must necessarily fail.

WHEREFORE, premises considered, the "Motion for Reconsideration Re: Decision dated 4 April 2019" is **DENIED for lack of merit.**

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[3] *Teodulo M. Coquilla vs. The Hon. Commission on Elections and Mr. Neil M. Alvarez*, G.R. No. 151914, July 31, 2002.

SO ORDERED.

Ma. Belen S. L.

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

ERLINDA P. UY
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice