22-000183-0063

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CASE NO. 10844

CONVEYING AND PACKAGING CO. INC.,
Petitioner,

- versus -

NOTICE OF RESOLUTION

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo St., Legazpi Village
Makati City

ATTY. DAYNE B. MEDINA
ATTY. SHEEHERAZADEE A. LABOR- MORAN
ATTY. JOSHUA Y. BAGOTSAY
Bureau of Internal Revenue-Revenue Region No. 7A
Room 516, Legal Division, Roof Deck, Fishermall
Fernando Poe Jr. Ave. cor. Quezon Avenue, Quezon City

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3/F, Prestige Tower, F. Ortigas Jr. Road
Ortigas Center, 1605 Pasig City

GREETINGS:

You are hereby notified by these presents that on **October 10, 2025,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **October 14, 2025.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court II

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CONVEYING AND PACKAGING CO. INC.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 10844

Members:

BACORRO-VILLENA, *Acting Chairperson, and*
CUI-DAVID, JJ.

Promulgated:

OCT 10 2025 ; 9:35AM

x- x

RESOLUTION

CUI-DAVID, J.:

Before this Court is respondent's ***Motion for Reconsideration (Re: Decision dated May 26, 2025)*** [***Motion***], filed on June 13, 2025, with petitioner's *Comment/Opposition (To Respondent's Motion for Reconsideration dated 13 June 2025)* [**Comment**], filed on July 28, 2025.

Respondent seeks the reversal of the *Decision* of the Court dated May 26, 2025 (**assailed *Decision***), the dispositive portion of which reads:

> **WHEREFORE**, in light of the foregoing, the instant *Petition for Review* is **GRANTED**.
>
> Accordingly, the Formal Letter of Demand with Assessment Notices dated October 5, 2018, the Warrant of Distraint and/or Levy dated March 25, 2022, and the Warrants of Garnishment dated May 23, 2022, are hereby **CANCELLED** and **SET ASIDE**. Further, respondent's decision, as embodied in the *Letter* dated May 6, 2022, stating that the issuance of the Warrant of Distraint and/or Levy was proper and the assessment had become final and executory, is **REVERSED** and **SET ASIDE**.

Respondent or any person acting on his behalf is **ENJOINED** and **PROHIBITED** from proceeding with the collection of taxes in the above-captioned case.

SO ORDERED.

In his *Motion*, respondent maintains that petitioner's right to due process was not violated. He states that the Court erred in cancelling the tax assessments, claiming that petitioner's reply to the Preliminary Assessment Notice (**PAN**) was duly considered. Respondent argues that reiterating the same assessment in the Formal Letter of Demand and Final Assessment Notice (**FLD/FAN**) is considered a denial of the taxpayer's reply, thereby satisfying the requirements of due process.

Respondent further asserts that both the PAN and FLD/FAN provided sufficient factual and legal bases for the deficiency assessments. He proceeds to cite the bases for such assessments. He also argues that petitioner's application for tax amnesty is invalid, alleging that no Certificate of Tax Delinquencies was presented, the Acceptance Payment Form was not endorsed by the Bureau of Internal Revenue (**BIR**), and no proof of approval of the tax amnesty application was submitted.

In its *Comment*, petitioner maintains that respondent violated its right to due process, rendering the tax assessments void. Petitioner cites that respondent issued the FLD/FAN without properly addressing its Reply to the PAN. According to petitioner, respondent did not provide specific reasons for rejecting its Reply to the PAN.

Respondent's arguments fail to convince.

At the outset, it bears noting that the arguments raised in respondent's *Motion* are mere reiterations of issues already thoroughly considered, discussed, and resolved in the assailed *Decision*.

It is well-settled that a motion for reconsideration containing mere reiterations or rehashes of grounds and arguments previously considered, weighed, and resolved by the court before the *Decision* sought to be reconsidered is rendered, does not require a new judicial determination.[1] Thus, there is no necessity to discuss and rule again on this ground since "this would be a useless formality of 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."[2]

In *Shangri-La International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*,[3] the Supreme Court emphasized that it is incumbent upon the movant to convince the Court that certain findings or conclusions are contrary to law, as follows:

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

Thus, where the grounds raised have already been sufficiently addressed in the decision, it is incumbent upon the movant to show that the Court's findings are contrary to law. In this case, respondent failed to raise any new, material, or persuasive argument to justify a reversal or modification of the Court's ruling.

Accordingly, the Court reaffirms its finding that the PAN and FLD/FAN, including their respective Details of Discrepancies,[4] contain identical computations of the

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1 *People v. Agacer*, G.R. No. 177751 (Resolution), January 7, 2013 [Per J. Del Castillo, Special First Division] citing *People v. Larrañaga*, G.R. Nos. 138874–75, July 21, 2005 [Per Curiam, *En Banc*]; *Mendoza-Ong v. Hon. Sandiganbayan, et al.*, G.R. Nos. 146368–69 (Resolution), October 18, 2004 [Per J. Quisumbing, Special Second Division].

2 *People v. Agacer*, G.R. No. 177751 (Resolution), January 7, 2013 [Per J. Del Castillo, Special First Division] citing *People v. Larrañaga*, G.R. Nos. 138874–75, July 21, 2005 [Per Curiam, *En Banc*] and *Ortigas and Company Limited Partnership v. Judge Velasco, et al.*, G.R. No. 109645 & 112564 (Resolution), March 4, 1996 [Per J. Narvasa, Third Division].

3 G.R. No. 159938 (Resolution), January 22, 2007 [Per J. Garcia, First Division].

4 Docket, pp. 21–35, vis-à-vis pp. 45–57.

deficiency tax assessment, without any acknowledgment of petitioner's explanations and evidence submitted in its Reply to the PAN. This confirms that due process was not observed in accordance with the ruling of the Supreme Court in *Commissioner of Internal Revenue v. Avon Products Manufacturing, Inc.*,[5] thereby rendering both the FLD/FAN and the resulting Warrant of Distraint and/or Levy void.

WHEREFORE, premises considered, respondent's *Motion for Reconsideration (Re: Decision dated May 26, 2025)* is hereby **DENIED** for lack of merit.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

[5] G.R. Nos. 201398–99 & 201418–19, October 3, 2018 [Per J. Leonen, Third Division].