REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

JIMMY A. ANG and OLIVIA N. ANG, Petitioners,	**CTA EB CRIM. NO. 096**
	Present:
- versus -	**DEL ROSARIO, *P.J.*, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES, *JJ.***
PEOPLE OF THE PHILIPPINES, Respondent.	Promulgated: JUL 26 2024 2:15

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RESOLUTION

BACORRO-VILLENA, J.:

For the Court's resolution is the "Motion for Reconsideration (To Decision Promulgated on 22 February 2024)"[1] (**MR**) filed by petitioners Jimmy A. Ang (**Jimmy**) and Olivia N. Ang (**Olivia**) on 14 March 2024, with "Comment (Re: Motion for Reconsideration dated March 14, 2024)"[2] (**Comment**) from respondent People of the Philippines (**respondent**) filed on 29 April 2024 through registered mail.

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1 *Rollo*, pp. 179-198.
2 Id., pp. 301-315.

The MR assails the *En Banc* Decision of 22 February 2024[3] (**assailed Decision**) which denied the Petition for Review, affirmed the penalty imposed on petitioners Jimmy and Olivia, and removed the penalty of fine imposed on The Value Systems Philippines, Inc. –

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> **WHEREFORE**, in view of the foregoing, the instant Petition for Review filed by petitioners Jimmy A. Ang and Olivia N. Ang on 05 September 2022 is hereby **DENIED** for lack of merit, insofar as it seeks the reversal of petitioners' conviction for violating Section 266 of the National Internal Revenue Code of 1997, as amended. Thus, the penalty of one (1) year imprisonment and payment of a fine imposed on both petitioners in the amount of Five Thousand Pesos (₱5,000.00) is **AFFIRMED**.
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> However, the penalty of Fine amounting to Fifty Thousand Pesos (₱50,000.00) imposed on The Value Systems Philippines, Inc. is **WITHDRAWN** and **SET ASIDE**.
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> **SO ORDERED.**
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In the MR, petitioners reiterate the following arguments raised in the prior Petition for Review namely: (1) the *Subpoena Duces Tecum* (**SDT**) was issued based on an expired Letter of Authority (**LOA**); (2) the prosecution failed to establish petitioners' guilt beyond reasonable doubt; and, (3) the mistake of law is a valid defense in *mala prohibita* offenses.

On the first argument, petitioners vehemently claim that the Bureau of Internal Revenue (**BIR**) is only allowed 120 days from the taxpayer's receipt of an LOA to submit a final report on the investigation, otherwise the LOA should be surrendered for revalidation. Petitioners point out that since the authorized officers failed to submit a report within the 120-day period and that the subject LOA was not revalidated, any resulting assessment therefrom is null and void. In turn, the SDT that was issued on an expired LOA is also invalid and produces no legal effect. Petitioners also argue that there was a violation of their due process considering that they did not personally receive the SDT and instead, it was improperly served on one Raquel Encinas (**Encinas**).

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[3] Id., pp. 151-166.

On the second argument, petitioners aver that the Court *En Banc* erred in relying on judicial admissions when nothing can be found in the records to show that petitioners admitted the commission of the tax offense.

Lastly, on the third argument, petitioners maintain that they have complied with the SDT since they have transmitted their books of account on a later date and the BIR had accepted them. Thus, their actions, coupled with the BIR's receipt of the documents, manifest good faith that they did not defy the law and actually complied with the SDT, as opposed to the Court's finding that petitioners are guilty of the violation of Section 266[4] of the National Internal Revenue Code (**NIRC**) of 1997, as amended.

In its Comment, respondent debunks all of petitioners' arguments. It counters that the SDT was issued on a valid assessment as a revalidation of an LOA is no longer a requirement pursuant to Revenue Memorandum Order (**RMO**) No. 044-2010.[5] Moreover, the SDT was properly served on petitioners which thus enabled them to request an extension of time to comply for the submission of their books and accounting records. Further, petitioners' subsequent submission of the required documents did not exempt them from the criminal charge as the tax violation was already committed when they failed to personally appear and produce documents before the BIR's Legal Division in Manila on the supposed date of 17 July 2019.

We resolve.

At the onset, petitioners failed to raise any new arguments or factual circumstances that would warrant the reversal of the assailed Decision.

A cursory reading of the instant MR would readily yield that it contains the very identical arguments earlier raised in petitioners' Petition for Review[6] filed before the Court *En Banc*. In *Licomcen Incorporated v. Foundation Specialists, Inc.*[7], the Supreme Court, citing

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[4] **SEC. 266**. *Failure to Obey Summons.*
[5] Electronic Issuance of Letters of Authority.
[6] Filed on 05 September 2022, *rollo*, pp. 1-26.
[7] G.R. Nos. 167022 and 169678, 31 August 2007.

Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.[8], 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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> ...

WHEREFORE, in view of the foregoing, petitioners' "Motion for Reconsideration (To Decision Promulgated on 22 February 2024)" filed on 14 March 2024 is **DENIED** for lack of merit.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

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8 G.R. No. 109645, 04 March 1996.

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice