

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

GREENLEE CP ELECTRICAL
CORP.,

CTA CASE NO. 10043

Petitioner, Members:

- versus -

DEL ROSARIO, P.J., Chairperson,
MANAHAN, and
REYES-FAJARDO, JJ.

COMMISSIONER OF INTERNAL
REVENUE,

Promulgated:

Respondent.

OCT 13 2023; 9:00AM

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RESOLUTION

DEL ROSARIO, P.J.:

This resolves respondent's **Motion for Reconsideration (Re: Decision dated June 21, 2023)** filed on July 12, 2023, with petitioner's **Comment/Opposition To: Respondent's Motion for Reconsideration** filed via accredited courier on August 4, 2023.

Respondent seeks reconsideration of the Decision dated June 21, 2023¹ (assailed Decision) and prays that a new one be rendered ordering petitioner to pay the amount of ₱23,792,523.40 representing its alleged deficiency assessment plus interests for taxable year 2014.

The dispositive portion of the assailed Decision reads:

"WHEREFORE, premises considered, the Petition for Review filed on March 4, 2019 by petitioner Greenlee CP Electrical Corp. is **GRANTED**. Accordingly, the Warrant of Garnishment dated September 17, 2018, Assessment Notice No. 34-14-IT-18-144, Assessment Notice No. 34-14-MC-18-144(IT), Assessment Notice No. 34-14-VT-18-145, Assessment Notice No. 34-14-MC-18-

¹ CTA Docket, pp. 382-400.

on

145(VT), Assessment Notice No. 34-14-WE-18-146, Assessment Notice No. 34-14-MC-18-146(WE), Assessment Notice No. 34-14-WR-18-147, Assessment Notice No. 34-14-MC-18-147(WR), Assessment Notice No. 34-14-DS-18-148, Assessment Notice No. 34-14-MC-18-148(DS), and Formal Letter of Demand with Details of Discrepancies, all dated January 12, 2018 are **CANCELLED** and **SET ASIDE** for being void *ab initio*.

The Commissioner of Internal Revenue, his representatives, agents or any person acting on his behalf are hereby **ENJOINED** from taking any further action against petitioner Greenlee CP Electrical Corp. arising from Assessment Notice No. 34-14-IT-18-144, Assessment Notice No. 34-14-MC-18-144(IT), Assessment Notice No. 34-14-VT-18-145, Assessment Notice No. 34-14-MC-18-145(VT), Assessment Notice No. 34-14-WE-18-146, Assessment Notice No. 34-14-MC-18-146(WE), Assessment Notice No. 34-14-WR-18-147, Assessment Notice No. 34-14-MC-18-147(WR), Assessment Notice No. 34-14-DS-18-148, Assessment Notice No. 34-14-MC-18-148(DS), and Formal Letter of Demand with Details of Discrepancies, all dated January 12, 2018. This judgment is **IMMEDIATELY EXECUTORY** consistent with Section 4, Rule 39 of the Rules of Court.

SO ORDERED."

Respondent raises the following arguments:

1. The Court has no jurisdiction over the present petition as the case involves an undisputed assessment which became final, executory and demandable;
2. The Petition for Review is insufficient in form as the Secretary's Certificate shows that it was not the directors of petitioner who gave authority to Charles C. Yao to sign the Petition for Review but a certain Greenlee Facility Solutions, Inc.; and,
3. Assuming that the Court has jurisdiction and that the Petition for Review is sufficient in form, petitioner has the burden of showing the incorrectness of the subject assessment.

Petitioner, on the other hand, submits that respondent's position, that the Court has no jurisdiction over the present petition as petitioner failed to timely file its protest, is untenable. It argues that it never received the Final Assessment Notice (FAN) or Formal Letter of Demand (FLD), hence it was in no position to file any protest concerning the disputed assessments. Petitioner reiterates that it only found out about the alleged finality of the assessments when it received a notice from the Bank of the Philippine Islands (BPI) on



January 31, 2019 that it was served with a warrant of garnishment from respondent on September 18, 2018. Thus, its Petition for Review was timely filed upon receiving said notice.

THE COURT'S RULING

After careful evaluation of the parties' arguments, the Court resolves to deny respondent's Motion for Reconsideration.

The Court finds that the main arguments interposed by respondent are mere rehash or amplification of his previous arguments in his Answer² and Memorandum³ which were sufficiently considered and addressed by the Court in the assailed Decision. There is no need to discuss the same arguments again in resolving the present Motion for Partial Reconsideration.

The pronouncement in *Social Justice Society (SJS) Officers, et al. vs. Lim*,⁴ which cited *Ortigas and Co. Ltd. Partnership vs. Judge Velasco*,⁵ is instructive:

"The grounds relied on being mere reiterations of the issues already passed upon by the Court, there is no need to 'cut and paste' pertinent portions of the Decision or re-write the ponencia in accordance with the outline of the instant motion.

As succinctly put by then Chief Justice Andres R. Narvasa in *Ortigas and Co. Ltd. Partnership v. Judge Velasco* on the effect and disposition of a motion for reconsideration:

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; xxx. **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**

² CTA Docket, pp. 26-31.

³ CTA Docket, pp. 348-357.

⁴ G.R. Nos. 187836 & 187916, March 10, 2015.

⁵ G.R. Nos. 109645 & 112564, March 4, 1996.



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."
(Boldfacing supplied)

As to respondent's argument that the Petition for Review is insufficient in form as the Secretary's Certificate shows that it was not the directors of petitioner who gave authority to Charles C. Yao to sign the Petition for Review but a certain Greenlee Facility Solutions, Inc., the same is bereft of merit.

A review of the records shows that indeed the Secretary's Certificate⁶ attached to the Petition for Review authorizing Charles C. Yao to sign the Petition for Review and Verification with Certification of Non-Forum Shopping was issued by the Corporate Secretary of a certain Greenlee Facility Solutions, Inc. Petitioner, however, in its Manifestation and/or Compliance Re: Secretary's Certificate dated 21 February 2019⁷ filed on June 13, 2019 submitted another Secretary's Certificate dated February 21, 2019⁸ authorizing Charles C. Yao to sign the Petition for Review and Verification with Certification of Non-Forum Shopping issued by the Corporate Secretary of petitioner Greenlee CP Electrical Corp.

Case law provides that a party's belated submission of a Secretary's Certificate constitutes substantial compliance with the rules, as it operates to ratify and affirm the authority of the delegate to represent such party before the courts.⁹ The belated submission of the proof of authority to sign the verification and certification against forum shopping is substantial compliance with the requirement under the Rules of Court.¹⁰

All told, the Court finds no cogent reason to warrant a modification or reversal of the assailed Decision.

⁶ CTA Docket, p. 18.

⁷ CTA Docket, pp. 133-134.

⁸ CTA Docket, p. 135.

⁹ *Good Earth Enterprises, Inc. vs. Danilo Garcia, et al.*, G.R. No. 238761, January 22, 2020.

¹⁰ *Heirs of Deloy vs. Basa-Joaquin*, G.R. No. 241841, November 28, 2022.



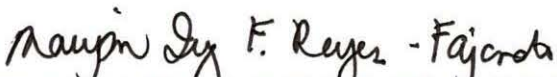
WHEREFORE, premises considered, respondent's **Motion for Reconsideration (Re: Decision dated June 21, 2023)** is hereby **DENIED** for lack of merit.

SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice

WE CONCUR:


CATHERINE T. MANAHAN
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice

