REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

KOKOLOKO NETWORK CORPORATION,
Respondent.

CTA EB NO. 2197
(CTA Case No. 9574)

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

Promulgated:
JAN 05 2022
3:10 p.m.

x---x

RESOLUTION

RINGPIS-LIBAN, J.:

For resolution is petitioner's "Motion for Reconsideration (En Banc Decision dated 03 June 2021)"[1] filed on July 1, 2021.

In the instant motion, petitioner avers that the Court erred in ruling that the Revenue Officers have no authority to conduct the audit examination; that the Memorandum of Assignment subsequently issued derived its authority from the original Letter of Authority initially issued; that the source of the revenue officer's authority to investigate is not the Memorandum or any other document, but the validly issued Letter of Authority; that the Court erred in ruling that respondent's right to due process was violated for failure on the part of petitioner to prove by competent evidence that respondent received the Preliminary Assessment Notice (PAN) and Formal Assessment Notice (FAN),

[1] Docket, CTA EB NO. 2197, pp. 122-131.

and petitioner failed to observe the mandatory procedure for issuing deficiency tax assessment.

On August 24, 2021, respondent filed its "Comment/Opposition [Re: Petitioner's Motion for Reconsideration (En Banc Decision dated 3 June 2021)]."[2]

After consideration of the motion submitted, the Court *En Banc* resolves to deny the "Motion for Reconsideration (En Banc Decision dated 3 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 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.

---

[2] Ibid., pp. 135-151.

[3] G.R. No. 159938, January 22, 2007.

WHEREFORE, premises considered, the petitioner's "Motion for Reconsideration (En Banc Decision dated 03 June 2021)" is **DENIED for lack of merit**.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

(I reiterate my Concurring Opinion)
ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
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
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice