REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

FILAIRCO, INC., doing business under the name and style TRANE PHILIPPINES,
Respondent.

CTA *EB* NO. 2793
(CTA Case No. 10862)

Present:

DEL ROSARIO, *P.J.,*
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, *and*
ANGELES, *JJ.*

Promulgated:
JUL 09 2025 4:17 PM

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RESOLUTION

CUI-DAVID, J.:

Before the Court *En Banc* is a *Motion for Reconsideration (of the Decision dated 13 December 2024)*[1] filed by petitioner *via* registered mail on January 2, 2025, and electronic mail (e-mail) on January 3, 2025, assailing the Decision[2] promulgated on December 13, 2024 ("assailed Decision"), the dispositive portion of which reads:

> **WHEREFORE**, premises considered, the *Petition for Review* filed by the Commissioner of Internal Revenue is **DENIED** for lack of merit. The assailed Resolutions dated March 10, 2023, and July 18, 2023, are **AFFIRMED**.
>
> **SO ORDERED.**

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[1] *En Banc (EB)* Docket, pp. 120–133.
[2] *EB* Docket, pp. 67–85.

The assailed Decision upheld the ruling of the Court in Division, which ordered the cancellation and setting aside of the deficiency tax assessments for Income Tax, Value-Added Tax, Documentary Stamp Tax, Expanded Withholding Tax, Final Withholding Tax, Improperly Accumulated Earnings Tax, and Compromise Penalty issued against respondent for taxable year 2013.

In support of his *Motion for Reconsideration*, petitioner interposes the following arguments:

1. Judgment on the pleadings is not proper in the instant case;

2. Respondent's right to due process has been observed by petitioner;

3. There is no "protest" to speak of that is appealable to the Court of Tax Appeals (CTA) or Commissioner of Internal Revenue (CIR) when the BIR Letter dated 07 April 2017 was issued to respondent;

4. The Final Decision on Disputed Assessment (FDDA) dated 26 January 2018 bearing deficiency tax assessments for taxable year 2013 had long become final, executory and demandable for failure of respondent to file a valid appeal to the CIR on to this Court within thirty (30) days from receipt thereof; and,

5. Since the FDDA dated 26 January 2018 already attained finality, its validity and correctness could no longer be assailed.

In a *Comment (Re: Motion for Reconsideration dated 02 January 2025)* filed *via* accredited courier and e-mail on February 10, 2025, respondent counters with the following arguments:

a. A judgment on the pleadings is proper because the CIR's Answer failed to tender an issue or otherwise admitted the material allegations of respondent's Petition for Review dated 18 May 2022;

b. Respondent's right to due process was violated when the Final Assessment Notice (FAN) was issued within the 15-day period to reply to the Preliminary Assessment Notice (PAN);

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c. The 07 April 2017 BIR Letter is the BIR Regional Director's (RD's) final decision on its administrative protest, which is appealable to the CTA or CIR;

d. The Honorable Court has jurisdiction over this case; and

e. The FDDA dated 26 January 2018 can never attain finality for a void assessment bears no valid fruit.

After a thorough review of petitioner's *Motion for Reconsideration* and respondent's *Comment*, the Court *En Banc* finds that the issues and arguments raised in the instant *Motion* have already been determined and passed upon, first by the Court in Division and subsequently on appeal by the Court *En Banc*. The *Motion for Reconsideration* presents no new substantial arguments warranting a reversal of the assailed Decision of December 13, 2024. Petitioner merely reiterates the same flawed arguments set forth in his *Petition for Review* dated September 1, 2023.

The teachings of *Social Justice Society (SJS) Officers v. Lim*,[3] which cited *Ortigas and Co. Ltd. Partnership v. Judge Velasco*,[4] 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:
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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; x x x. **It suffices for the Court to deal generally and summarily with the motion**

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[3] G.R. Nos. 187836 & 187916, March 10, 2015.
[4] G.R. No. 109645, March 4, 1996.

> **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.'** (*Boldfacing supplied*)

ACCORDINGLY, petitioner's *Motion for Reconsideration (of the Decision dated 13 December 2024)* is **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

x--x

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice