REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

WILL TEAM PH, INC.,
Respondent.

CTA *EB* NO. 2884
(CTA Case No. 10154)

Present:

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

Promulgated:
NOV 19 2025 4:10pm

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RESOLUTION

CUI-DAVID, J.:

Before the Court *En Banc* is petitioner's *Motion for Reconsideration (Re: Decision promulgated 16 July 2025),*[1] filed on August 6, 2025, assailing the *Decision*[2] promulgated on July 16, 2025 ("assailed *Decision*"), the dispositive portion of which reads:

Assailed Decision:

> **WHEREFORE**, premises considered, the *Petition for Review* filed by the Commissioner of Internal Revenue is **DENIED**, for lack of merit. The assailed *Decision* dated October 5, 2023 and *Resolution* dated February 22, 2024, both issued by the Special First Division in CTA Case No. 10154 are **AFFIRMED**.
>
> **SO ORDERED.**

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[1] *En Banc* (*EB*) Docket. pp. 248–258.
[2] *Id.* at 228–247.

The assailed *Decision* sustained the ruling of the Court in Division ordering the cancellation and setting aside of the:

1. Formal Letter of Demand (FLD) dated September 11, 2018;

2. Final Decision on Disputed Assessment (FDDA) dated July 11, 2019; and

3. Warrant of Distraint and/or Levy (WDL) dated November 18, 2019, all issued against respondent for taxable year 2016.

In seeking reconsideration, petitioner raises the sole ground:

> WHETHER OR NOT THE HONORABLE COURT ERRED WHEN IT CANCELLED THE FLD, FDDA, AND THE WDL ON THE GROUND THAT THE SAME ARE VOID AND WITHOUT ANY LEGAL SIGNIFICANCE FOR RESPONDENT'S (*sic*) WANTON DISREGARD OF THE DUE PROCESS REQUIREMENTS OF SECTION 228 OF THE NIRC OF 1997, AS AMENDED, RR NO. 12-99, AS AMENDED, AND THE *AVON CASE.*

By way of *Comment/Opposition (To the Motion for Reconsideration Re: Decision promulgated 16 July 2025)*[3] filed on August 20, 2025, respondent interposed the following counter-arguments:

I. THE HONORABLE COURT DID NOT ERR IN HOLDING THAT THE TAX ASSESSMENTS ARE VOID DUE TO PETITIONER'S VIOLATION OF RESPONDENT'S RIGHT TO DUE PROCESS.

II. THE *AVON* DOCTRINE APPLIED BY THIS HONORABLE COURT IS NOT JUDICIAL LEGISLATION, BUT BINDING JURISPRUDENCE WHICH FORMS PART OF THE LAW OF THE LAND.

III. PETITIONER'S MOTION FOR RECONSIDERATION IS A MERE *PRO-FORMA* MOTION.

After carefully reviewing the arguments in the *Motion for Reconsideration* and the counter-arguments of respondent, the Court *En Banc* finds no cogent reason to deviate from its ruling in the assailed *Decision* dated July 16, 2025. The *Motion for Reconsideration* has not raised any new or substantial ground that would justify a departure from the previous conclusion and finding of the Court *En Banc*. All the issues

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[3] *Id.* at 264–284.

and arguments raised have already been passed upon, amply discussed, and considered by the Court *En Banc* in the assailed *Decision.*

As the Supreme Court aptly stated in *Social Justice Society (SJS) Officers v. Lim:* [4]

> 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, as above stated, 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**. (*Emphasis supplied*)

Guided by the foregoing principle, the Court *En Banc* finds no justification to disturb its ruling. Accordingly, the assailed *Decision* stands.

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration (Re: Decision promulgated 16 July 2025)* is hereby **DENIED**, for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

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[4] G.R. No. 187836 & 187916, March 10, 2015 [Per J. Perez, *En Banc*].

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WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

ON OFFICIAL BUSINESS
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice