

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL THIRD DIVISION

CENTRAL ELECTRIC INC. represented RODRIGO F. GENERAL MANAGER,	PANGASINAN COOPERATIVE (CENPELCO), by ENGR. CORPUZ, Petitioner,	CTA Case No. 10724 Present: REYES-FAJARDO, Chairperson, and ANGELES, <u>JJ.</u>
- versus -		

THE BUREAU OF INTERNAL REVENUE (BIR), OFFICE OF THE REGIONAL DIRECTOR, REVENUE REGION NO. I, Represented by JOSEPHINE S. VIRTUCIO, OIC, Regional Director,	Promulgated: <u>SEP 15 2026</u> <u>11:30 a.m.</u>
Respondent.	

X ----- X

RESOLUTION

ANGELES, J.:

For the Court’s resolution are the following:

- 1.) *Motion for Reconsideration (Re: Decision dated 01 June 2023) [sic] (MR)*¹ personally filed on November 21, 2024 and electronically filed on November 22, 2024, by herein respondent, the Commissioner of Internal Revenue (CIR);
- 2.) *Notice of Change of Address* filed through registered mail by petitioner’s counsel of record, Atty. Delmar O. Carino, on April 15, 2026, and received by the Court on April 20, 2026; and

¹ Docket, pp. 494 to 506.

3.) *Records Verification* dated April 22, 2026, stating that petitioner failed to electronically file its *Notice of Change of Address*.

At the outset, the Court notes the *Notice of Change of Address*, with a stern directive for counsel for petitioner to file its electronic transmittal within twenty-four (24) hours from notice hereof, in compliance with CTA EB Resolution Nos. 8-2024² and 1-2025.³ Accordingly, let orders and notices of this Court be sent to the new official address at:

Office of the Mayor
Municipal Hall, La Trinidad, Benguet

We proceed.

In the instant *MR*, respondent prays that this Court reverse and set aside its previous Decision promulgated on October 22, 2024 (Assailed Decision), and a new one be entered dismissing petitioner's previous appeal; or in the alternative, deny the same for utter lack of merit, and that judgment be rendered ordering petitioner to pay the assessed deficiency Income Tax.

The dispositive portion⁴ of the Assailed Decision provides as follows:

WHEREFORE, premises considered, the instant Petition for Review is **GRANTED**. The FLD dated December 21, 2020 and FDDA dated December 15, 2021 covering taxable year 2016, are hereby declared **NULL** and **VOID**. Accordingly, the same are **CANCELLED** and **SET ASIDE**.

SO ORDERED.

To recapitulate, the Court granted the previous appeal of herein petitioner and declared the subject assessment for taxable year 2016 against the latter as null and void for violating its right to due process. It was found that the Bureau of Internal Revenue (BIR) did not consider the explanations of petitioner in its reply to the Preliminary

² Guidelines on Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals Pursuant to A.M. No. 10-3-7-SC and A.M. No. 11-9-4-SC, CTA En Banc Resolution No. 8-2024, September 1, 2024.

³ Interim Guidelines on the Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals, CTA En Banc Resolution No. 1-2025, February 5, 2025.

⁴ Decision, Docket, p. 492.

Assessment Notice (PAN), and that the BIR subsequently issued an FLD which bore no substantial difference from the said PAN. The Court likewise ruled that petitioner was able to properly protest such assessment by filing a *Request for Reconsideration* against the FLD via registered mail.

The Court finds that the present *MR* was timely filed in accordance with Section 1, Rule 15 of the Revised Rules of the Court of Tax Appeals (RRCTA),⁵ which provides:

SECTION 1. *Who may and when to file motion.* — Any aggrieved party may seek a **reconsideration** or new trial of any decision, resolution or order of the Court. He shall file a **motion for reconsideration** or new trial **within fifteen days from the date he received notice of the decision**, resolution or order of the Court in question. (Emphasis supplied)

As borne by the records, respondent received a copy of the Assailed Decision on November 8, 2024.⁶ Counting fifteen (15) days therefrom, respondent had until November 21, 2024 to file the instant *Motion*. Thus, within the reglementary period, the present *MR* was timely filed on November 21, 2024. In accordance with prevailing rules and regulations, such *MR* was likewise electronically filed on the next day, November 22, 2024.

We now resolve.

In support of the present *MR*, petitioner contends the following grounds for reconsideration, to wit: 1) the Court erred in ruling that the assessment issued against respondent [*sic*] is in violation of the right to due process and thereby rendering the assessment void; and 2) the Court erred in ruling that the assessment against respondent [*sic*] lack legal and factual basis.

The Court notes that the arguments and the discussions in support of the foregoing grounds is but a mere rehash of his previous arguments contained in the *Answer*⁷ which likewise served as the

⁵ Rules of the Court of Tax Appeals - approved by the Supreme Court on November 22, 2005 (A.M. No. 05-11-07-CTA); Amendments to the 2005 Rules of Court of the Court of Tax Appeals - approved by the Supreme Court on September 16, 2008 (A.M. No. 05-11-07-CTA); and Additional Amendments to the 2005 Revised Rules of the Court of Tax Appeals – approved by the Supreme Court on February 10, 2009 (A.M. No. 05-11-07-CTA).

⁶ Notice of Decision dated October 22, 2024, Docket, pp. 465 to 466.

⁷ Docket, pp. 199 to 214.

memorandum of respondent in this case⁸ - both of which have already been passed upon by this Court in the Assailed Decision.

Aside therefrom, the only different argument which respondent now contends is that while petitioner indeed provided for the copy of the registry receipt allegedly showing that a protest was filed against the FLD *via* registered mail, petitioner failed to provide the original copy nor the certified true copy of the same.

On the other hand, by way of *Comments and Objection to Respondent's Motion for Reconsideration* filed on January 2, 2025,⁹ petitioner maintains that: a) the *Request for Reconsideration* on the FLD was timely filed by virtue of registered mail; and that b) the issuance of the FLD was defective since it was issued simultaneously with the letter reply to the PAN.

After careful review and consideration, **the present MR must fail.**

As regards respondent's argument that while petitioner indeed provided for the copy of the registry receipt showing that a protest was filed against the FLD through registered mail, petitioner failed to provide the original copy nor the certified true copy of the same.

Respondent is mistaken.

As borne by the records, a careful examination of Exhibit "P-11",¹⁰ the subject registry receipt, which was offered¹¹ by herein petitioner and subsequently admitted¹² by this Court, clearly shows the same as an original thereof which was likewise accordingly and duly marked. Hence, respondent's argument deserves scant consideration as it fails to convince.

As regards the other arguments presented by herein respondent, the instant *MR* merely reiterates matters that have already been previously pleaded in the *Answer*, and exhaustively deliberated upon, and resolved by this Court in the Assailed Decision. Thus, the recurring arguments raised by herein respondent have already and previously underwent full judicial scrutiny and consideration.

⁸ *Manifestation*, Docket, pp. 431 to 433.

⁹ Docket, pp. 513 to 519.

¹⁰ Docket, p. 66.

¹¹ *Manifestation with Formal Offer of Evidence*, Docket, pp. 346 to 351.

¹² Resolution dated March 03, 2023, Docket, pp. 361 to 363.

It must be emphasized that in *Social Justice Society Officers v. Lim*,¹³ citing *Ortigas and Co. Ltd. Partnership v. Judge Velasco*,¹⁴ the Supreme Court emphasized that a **motion for reconsideration anchored merely on a rehash of previously raised arguments merits no further judicial consideration**, and consequently **warrants outright denial**. The Court is not obliged to indulge and engage in the unnecessary act of reproducing its prior ruling, particularly when the issues raised therein have already been extensively and carefully passed upon, *viz.*:

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; 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. (citations omitted)

Thus, in view of the foregoing, the Court finds no compelling reason to revisit and reconsider the Assailed Decision, as the present *MR* is nothing but a repetition of the previous arguments and

¹³ G.R. Nos. 187836 & 187916 (Resolution), March 10, 2015.

¹⁴ G.R. Nos. 109645 & 112564 (Resolution), March 04, 1996.

discussions already considered and extensively resolved in the Assailed Decision.

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration (Re: Decision dated 01 June 2023) [sic]* is **DENIED** for lack of merit.

SO ORDERED.


HENRY S. ANGELES
Associate Justice

I CONCUR:


MARIAN IVY F. REYES-FAJARDO
Associate Justice