

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF
INTERNAL REVENUE,
represented by OIC-Regional
Director, Maridur V. Rosario,
Revenue Region No. 9A-
CaBaMiRo, Sto. Tomas,
Batangas,

Petitioner,

-versus-

BASIC HOUSING
SOLUTIONS, INC.,
Respondent.

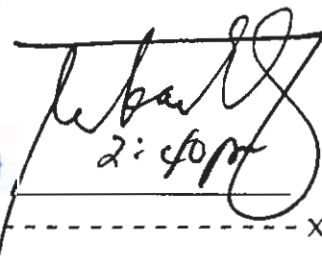
CTA EB No. 2723
(CTA Case No. 9905)

Present:

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

Promulgated:

DEC 13 2024



x-----x

RESOLUTION

REYES-FAJARDO, J.:

For the Court's resolution is petitioner Commissioner of Internal Revenue's *Motion for Reconsideration (Re: Decision dated 14 February 2023)* filed on July 3, 2024,¹ taking into consideration respondent Basic Housing Solutions, Inc.'s *Comment/Opposition (to Motion for Reconsideration)* dated July 29, 2024 filed on July 29, 2024.²

In the Decision promulgated on June 11, 2024 (Assailed Decision),³ the Court *En Banc* denied petitioner's Petition for Review

¹ Motion for Reconsideration, Docket, pp. 83 to 88.

² Comment/Opposition, Docket, pp. 92 to 98.

³ Decision, Docket, pp. 73 to 82.



and affirmed the Decision dated June 28, 2022 and Resolution dated December 5, 2022, rendered by the Court's Special Second Division in CTA Case No. 9905.

The dispositive portion of the assailed Decision reads:

"**WHEREFORE**, the Petition for Review dated January 9, 2023, in CTA EB No. 2723, is **DENIED**. The Decision dated June 28, 2022 and Resolution dated December 5, 2022, in CTA Case No. 9905, are **AFFIRMED**.

SO ORDERED."

In his *Motion for Reconsideration*,⁴ petitioner faults the Court in ruling that the assessments are void because the revenue officers who conducted the audit were allegedly not authorized through a Letter of Authority (LOA).

By way of *Comment/Opposition*,⁵ respondent retorts that the assessments issued by petitioner were made without an LOA thereby offending respondent's right to due process.

We decide. The Court finds no compelling reason to reverse or modify the assailed Decision.

The arguments raised by petitioner have already been passed upon and discussed at length by the Court. Any further discussion will only be unnecessarily repetitive.

The pronouncement in *Social Justice Society (SJS) Officers, et al. v. Lim*,⁶ 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:

⁴ Docket, pp. 83 to 88.

⁵ Docket, pp. 92 to 98.

⁶ G.R Nos. 187836 & 187916, March 10, 2015.

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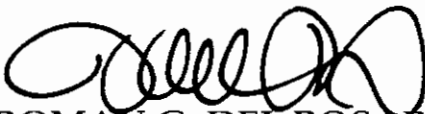
The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues 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; 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.

WHEREFORE, in light of the foregoing considerations, petitioner's *Motion for Reconsideration* is **DENIED** for lack of merit.

SO ORDERED.


MARIAN IVY F. REYES-FAJARDO
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


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice