

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF CTA EB No. 2551
INTERNAL REVENUE, (CTA Case No. 9360)
Petitioner,

Present:

-versus-

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

LINDEN SUITES, INC., as
represented by EUGENE U.
BALCOS,
Respondent.

Promulgated:

DEC 14 2023

11:50 am

X-----X

RESOLUTION

REYES-FAJARDO, J.:

In the Decision¹ dated July 4, 2023, we nullified the deficiency tax assessments issued by petitioner against respondent covering Fiscal Year (FY) ending September 30, 2012 because despite the latter's denial of receipt of the Preliminary Assessment Notice (PAN), the former fell short in proving that there was valid service of, and receipt by respondent of said notice; hence, petitioner offended its right to due process on assessment. In view thereof, granting, there was no valid administrative protest filed by respondent on the final

¹ Rollo, pp. 109-118.

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assessment, it did not attain finality, pursuant to *Commissioner of Internal Revenue v. T Shuttle Services, Inc.*² In the end, CTA EB No. 2551 was disposed as follows:

WHEREFORE, the Petition for Review dated December 22, 2021, in CTA EB No. 2551, is **DENIED**. The Decision dated May 20, 2021 and Resolution dated November 4, 2021, rendered by the Court in Division, in CTA Case No. 9360, are **AFFIRMED**.

SO ORDERED.

On July 21, 2023, petitioner filed a Motion for Reconsideration,³ contending that: (1) respondent failed to file a valid administrative protest on the final assessment, resulting in immutability thereof; and (2) the Bureau of Internal Revenue adhered with respondent's right to due process on assessment.

On August 4, 2023, respondent filed its Comment/Opposition,⁴ retorting that: (1) petitioner's arguments are replica of his previous contentions, which were resolved by the assailed Decision; and (2) the Court is correct in holding that petitioner violated its right to due process on assessment.

We deny the Motion.

Indeed, petitioner's arguments in his motion, were discussed, and found without merit in the assailed Decision dated July 4, 2023. Reinventing the wheel wastes our time and resources. *Social Justice Society (SJS) Officers v. Lim*⁵ decreed:

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, deemed waived because not asserted at

² G.R. No. 240729, August 24, 2020.

³ *Rollo*, pp. 124-129.

⁴ RE: Motion for Reconsideration dated 21 July 2023. *Id.*, unpaginated.

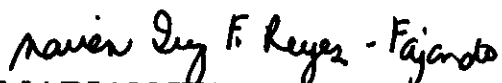
⁵ G.R. No. 187836, March 10, 2015 (Resolution on Motion for Reconsideration).

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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, petitioner's Motion for Reconsideration, filed on July 21, 2023, is **DENIED**, for lack of merit. The Decision dated July 4, 2023, is **AFFIRMED**.

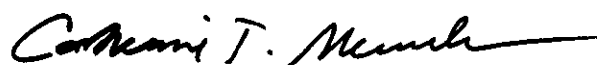
SO ORDERED.

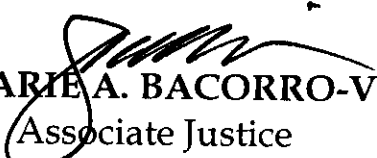

MARIAN IVY F. REYES-FAJARDO
Associate Justice

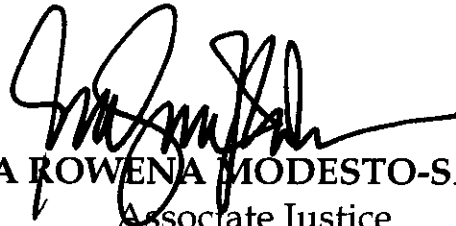
We Concur:


ROMAN G. DEL ROSARIO
Presiding Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice

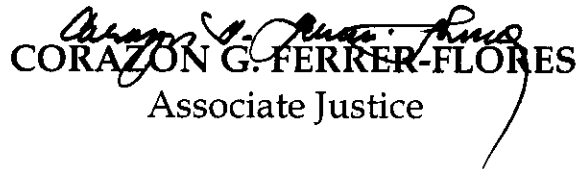

JEAN MARIE A. BACORRO-VILLENA
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



LANEE S. CUI-DAVID
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice



HENRY S. ANGELES
Associate Justice