

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
Quezon City

EN BANC

INTELLIGENT TOUCH  
CORPORATION,  
Petitioner,

CTA EB NO. 2966  
(CTA Case No. 10215)

- versus -

COMMISSIONER OF  
INTERNAL REVENUE,  
Respondent.

X-----X

COMMISSIONER OF  
INTERNAL REVENUE,  
Petitioner,

CTA EB NO. 2969  
(CTA Case No. 10215)

Present:

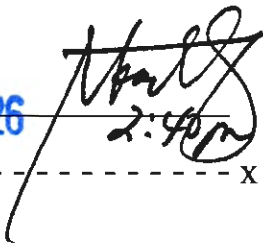
- versus -

RINGPIS-LIBAN, P.L.,  
BACORRO-VILLENA,  
MODESTO-SAN PEDRO,  
REYES-FAJARDO,  
CUI-DAVID,  
FERRER-FLORES,  
ANGELES,  
TESTON, *and*  
CENTENO-DIJAMCO, JL.

INTELLIGENT TOUCH  
CORPORATION,  
Respondent.

Promulgated:

SEP 25 2026

  
2:40 pm

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RESOLUTION

BACORRO-VILLENA, J.:

For the Court *En Banc*’s resolution are:

- 1. Commissioner of Internal Revenue’s (CIR’s) “Motion for Reconsideration”<sup>1</sup> (CIR’s MR) filed on 30 April 2026, with Intelligent Touch Corporation’s (ITC’s) “Comment/Opposition (To [CIR’s] Motion for Reconsideration dated 30 April 2026)”;<sup>2</sup> and
- 2. ITC’s “Motion for Reconsideration”<sup>3</sup> (ITC’s MR) filed on 04 May 2026, *sans* the CIR’s comment thereto.<sup>4</sup>

Both MRs assail the Court *En Banc*’s Decision<sup>5</sup> promulgated on 10 April 2026 (**assailed Decision**), the dispositive portion of which reads:

...  
**WHEREFORE**, premises considered, the Petition for Review (Re: *Decision* dated 19 October 2023 and *Resolution* dated 23 July 2024) filed by Intelligent Touch Corporation on 29 August 2024, docketed as CTA EB No. 2966, and the Petition for Review filed by the Commissioner of Internal Revenue on 02 September 2024, docketed as CTA EB No. 2969, are hereby **DENIED** for lack of merit. The Special Third Division’s *Decision* dated 19 October 2023 and *Resolution* dated 23 July 2024 in CTA Case No. 10215 entitled *Intelligent Touch Corporation v. Commissioner of Internal Revenue*, are hereby **AFFIRMED**.

**SO ORDERED.**

...

For its part, the CIR re-asserts that: (1) ITC’s failure to submit additional documents to support its Request for Reinvestigation rendered the assessment final and thus barred: (a) ITC from assailing

<sup>1</sup> *Rollo* (CTA EB No. 2966), pp. 180-194.  
<sup>2</sup> *Id.*, pp. 220-229.  
<sup>3</sup> *Id.*, pp. 199-210.  
<sup>4</sup> Records Verification dated 24 June 2026, *id.*, p. 234.  
<sup>5</sup> *Id.*, pp. 122-171.

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the same, and (b) the Court of Tax Appeals (CTA) from acquiring jurisdiction over the case and receiving evidence thereon; and (2) it is incumbent upon ITC to specifically identify which transactions fall under the months or quarters for which the CIR's right to assess has prescribed.

Meanwhile, ITC reiterates that: (1) since there was no LOA authorizing Revenue Officer (RO) Armina Anwar (Anwar) to conduct the reinvestigation, which was a continuation of the original audit and examination of ITC's accounting and financial records, the Final Decision on Disputed Assessment (FDDA), which was issued based on the audit conducted and report submitted by RO Anwar, is null and void; (2) the Letter of Authority and Preliminary Assessment Notice were improperly served; and (3) input tax carried over to the succeeding period should not have been disallowed in computing the amount of value-added tax deficiency for taxable year 2011.

As before, We are not persuaded.

THE FINALITY OF THE ASSESSMENT AT  
THE ADMINISTRATIVE LEVEL DOES NOT  
FORECLOSE THE TAXPAYER'S JUDICIAL  
REMEDY

Revenue Regulation (RR) No. 18-2013<sup>6</sup> provides the procedure in case of a request for reinvestigation, as in the case at bar:

...

**For requests for reinvestigation, the taxpayer shall submit all relevant supporting documents** in support of his protest within sixty (60) days from date of filing of his letter of protest, **otherwise, the assessment shall become final.** ... Furthermore, **the term "the assessment shall become final" shall mean** the taxpayer is barred from disputing the correctness of the issued assessment by introduction of newly discovered or additional evidence, and **the protest shall consequently be denied.**

If the taxpayer fails to file a valid protest against the FLD/FAN within thirty (30) days from date of receipt thereof, the assessment shall

<sup>6</sup>

AMENDING CERTAIN SECTIONS OF REVENUE REGULATIONS NO. 12-99 RELATIVE TO THE DUE PROCESS REQUIREMENT IN THE ISSUANCE OF A DEFICIENCY TAX ASSESSMENT.

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become final, executory and demandable. No request for reconsideration or reinvestigation shall be granted on tax assessments that have already become final, executory and demandable.

**If the protest is denied**, in whole or in part, by the Commissioner's duly authorized representative, **the taxpayer may either: (i) appeal to the Court of Tax Appeals (CTA)** within thirty (30) days from date of receipt of the said decision; **or (ii) elevate his protest through request for reconsideration to the Commissioner** within thirty (30) days from date of receipt of the said decision. No request for reinvestigation shall be allowed in administrative appeal and only issues raised in the decision of the Commissioner's duly authorized representative shall be entertained by the Commissioner.

...

As shown above, RR 18-2013 expressly laid out the consequences of a taxpayer's failure to submit supporting documents within the 60-day period. Notably, the RR did not just make a general statement that the "assessment has become final". Instead, the RR specifically explained what "finality" of the assessment meant, that is – the taxpayer is barred from disputing the correctness of the assessment **and** the protest shall be denied.

Nowhere did the RR state that a taxpayer who fails to submit supporting documents within the said period loses the right to appeal the FDDA to the CTA. On the contrary, the RR explicitly provides for the said remedy and goes on to state that if the protest is denied (as is the consequence when a taxpayer fails to submit supporting documents), one of the taxpayer's remedies is to **appeal to the CTA**. **Clearly, the CIR's own rules did not foreclose the taxpayer's judicial remedy notwithstanding failure to submit supporting documents within the reglementary period but, in fact, specifically and unambiguously offer the recourse of appeal to the CTA.**

Taking all these together, the only logical interpretation is that when the RR stated that the taxpayer is "barred from disputing the correctness of the assessment", the same pertains only at the administrative level. The contrary point of view, *i.e.*, that the taxpayer is also barred from disputing the assessment even at the judicial level, renders nugatory the express provision of the RR that as a consequence of failure to submit the supporting documents, the protest shall be 

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denied and upon such denial, the taxpayer may either appeal to the CTA or request a reconsideration with the CIR.

Notably, in this case, the CIR, in the FDDA,<sup>7</sup> acknowledged the right of the ITC to avail of its judicial remedy when he or she stated in the closing paragraph that:

...

This is our final decision. If you are not agreeable, **you or your authorized representative may appeal** with the Commissioner of Internal Revenue (CIR) or **with the Court of Tax Appeals (CTA)** within thirty (30) days from the date of receipts hereof, otherwise the assessment shall become final, executory, and demandable.<sup>8</sup>

...

Clearly, the CIR himself or herself recognized that notwithstanding ITC's failure to submit documents in support of its request for reconsideration, the latter is still entitled to proceed with its judicial recourse to the CTA via a petition for review.

Moreover, it is important to highlight the difference between the consequence of: (1) failure to submit the relevant supporting documents within the 60-day period, vis-à-vis (2) failure to file a valid protest against the Formal Letter of Demand and Final Assessment Notice (FLD/FAN) within the 30-day period. RR 18-2013 clearly delineates that in the first instance, the assessment shall become **final**, whereas in the second, the assessment becomes **final, executory, and demandable**. The same distinction is palpable in Section 228 of the National Internal Revenue Code (NIRC) of 1997, as amended, which states that:

**SEC. 228. *Protesting of Assessment.* – ...**

...

Such assessment may be protested administratively by filing a request for reconsideration or reinvestigation within thirty (30) days from receipt of the assessment in such form and manner as may be prescribed by implementing rules and regulations. **Within sixty (60) days from filing of the protest, all relevant supporting documents shall have been submitted; otherwise, the assessment shall become final.** 

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<sup>7</sup> Exhibit "P-6". Division Docket, Volume II, pp. 815-822.

<sup>8</sup> Emphasis supplied.

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If the protest is denied in whole or in part, or is not acted upon within one hundred eighty (180) days from submission of documents, the taxpayer adversely affected by the decision or inaction may appeal to the Court of Tax Appeals within thirty (30) days from receipt of the said decision, or from the lapse of the one hundred eighty (180)-day period; **otherwise, the decision shall become final, executory and demandable.**<sup>9</sup>

...

Evidently, when RR 18-2013 declared that failure to submit supporting documents rendered the assessment final, it only meant that the taxpayer may no longer introduce evidence for the CIR's consideration in the issuance of the FDDA. Since the protest to the FLD/FAN is denied due to the taxpayer's failure to submit supporting documents, the FDDA will be issued as a matter of course, and said FDDA may either be appealed to the CTA or elevated for the CIR's reconsideration.

Notably, this is not the first time that the Court *En Banc* has interpreted the provisions of RR 18-2013 insofar as finality of the assessment is concerned. In *Commissioner of Internal Revenue v. 8196 Convenience Corporation*,<sup>10</sup> where the taxpayer failed to submit newly discovered or additional evidence to support its purchases and expenses, **the Court *En Banc* unanimously declared that a taxpayer's failure to submit the relevant supporting documents to support its protest does not automatically render the assessment final, executory, and demandable**, to wit:

...

Under Revenue Regulations (RR) No. 18-2013, the phrase "the assessment shall become final" shall mean that the taxpayer is barred from disputing the correctness of the issued assessment by introduction of newly discovered or additional evidence, and the FDDA shall consequently be denied. In other words, **the failure to submit relevant supporting documents will not automatically result in the assessment becoming final, executory, and demandable. The immediate consequence of such failure is that the protest will be denied and the issuance of the FDDA shall subsequently follow. The FDDA, however, may still be appealed to the CIR by way of a request for reconsideration, or to the CTA by way of a petition for**

<sup>9</sup> Emphasis and underscoring supplied.

<sup>10</sup> CTA EB No. 2648 (CTA Case No. 9818), 05 January 2024; Emphasis supplied, citations omitted.

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**review.** In *Commissioner of Internal Revenue v. Max's Sta. Mesa, Inc.*, this Court held:

...

From the foregoing, it is indubitable that the word “final” in the phrase “the assessment shall become final” means that taxpayer is barred from disputing the correctness of the issued assessment by introduction of newly discovered or additional evidence which, consequently, leads to the [Protest] being denied. **It cannot be taken to mean as a bar to avail the remedy of appeal because the rules also say that if the taxpayer opts to await the final decision of the Commissioner on the disputed assessment, the taxpayer can appeal such final decision to the CTA within 30 days after the receipt of a copy of such decision.**

It is, in fact, exactly what happened in the case at bar. Petitioner filed its protest to the FLD/FAN on February 20, 2013. Although it could have appealed to the CTA within 30 days after the expiration of the 180-day period which would have ended on August 19, 2013, petitioner opted to await the final decision of respondent which it received on March 4, 2014. The rules state that petitioner had 30 days therefrom within which to appeal to the CTA. Therefore, petitioner had until April 3, 2014 within which to file its appeal. Since the Petition for Review was timely filed on March 21, 2014, the appeal has been perfected and this Court has jurisdiction over this case.

...

...

This Court *En Banc* is not unaware that in *Commissioner of Internal Revenue v. Court of Tax Appeals – Third Division and Citysuper, Incorporated*<sup>11</sup> (**Citysuper**), the Supreme Court ruled that: “[w]hen a taxpayer files a petition for review before the [CTA] without validly contesting the assessment with the [CIR], the appeal is premature and the [CTA] has no jurisdiction.” However, the factual circumstances therein materially differ from the case at bar.

In *Citysuper*, the taxpayer’s supposed protest did not state the assessment notice’s date and the applicable law, rules and regulations,

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<sup>11</sup> G.R. No. 239464, 10 May 2021.

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or jurisprudence on which the protest was based. These circumstances resulted in the nullity of the protest itself for failure to comply with the requirements of RR 18-2013. There being no administrative protest to speak of and no decision on disputed assessment to assail, the CTA had no jurisdiction over the petition for review.

In contrast, in the instant case, the CIR never contested the validity of ITC's Protest to the FLD/FAN.<sup>12</sup> The only issue raised was as to ITC's failure to submit the supporting documents, which **does not necessarily render the prior filing of the protest to the FLD/FAN invalid**. Nothing in the NIRC of 1997, as amended, RR 18-2013, or jurisprudence states, indicates, or remotely implies, that if a taxpayer fails to submit documents in support of a request for reinvestigation, it is as if no valid protest has been filed, especially in instances such as in the case at bar when it is undisputed that the taxpayer filed a valid protest within the reglementary period. What is abundantly clear in the law, rules, and jurisprudence is that such failure results in the finality of the assessment – which, as defined in RR 18-2013, only means the denial of the protest to the FLD/FAN and the eventual issuance of the FDDA, which, in turn, may still be appealed administratively or judicially.

Here, ITC opted to administratively appeal the FDDA,<sup>13</sup> and in response thereto, the CIR issued a Decision<sup>14</sup> (**CIR's Decision**) which formed the basis for the CTA Division's exercise of its exclusive appellate jurisdiction as provided under Section 7 of Republic Act (RA) No. 1125,<sup>15</sup> as amended by RA No. 9282,<sup>16</sup> to wit:

...  
SEC. 7. *Jurisdiction*. — The CTA shall exercise:

- (a) Exclusive appellate jurisdiction to review by appeal, as herein provided:

<sup>12</sup> Exhibit "P-5", Division Docket, Volume II, pp. 804-814.

<sup>13</sup> Exhibit "P-7", *id.*, pp. 823-831.

<sup>14</sup> Exhibit "P-13", *id.*, Volume I, pp. 164-179.

<sup>15</sup> AN ACT CREATING THE COURT OF TAX APPEALS.

<sup>16</sup> AN ACT EXPANDING THE JURISDICTION OF THE COURT OF TAX APPEALS, ELEVATING ITS RANK TO THE LEVEL OF A COLLEGIATE COURT WITH SPECIAL JURISDICTION AND ENLARGING ITS MEMBERSHIP, AMENDING FOR THE PURPOSE CERTAIN SECTIONS OF REPUBLIC ACT NO. 1125, AS AMENDED, OTHERWISE KNOWN AS THE LAW CREATING THE COURT OF TAX APPEALS, AND FOR OTHER PURPOSES.

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- (1) **Decisions of the Commissioner of Internal Revenue in cases involving disputed assessments**, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue[.]

...

Jurisprudence is clear that an assessment becomes a “disputed assessment” once “a taxpayer questions an assessment and asks the Collector to reconsider or cancel the same because he (the taxpayer) believes he is not liable therefor.”<sup>17</sup> Thereafter, “the taxpayer can appeal to the CTA only upon receipt of the decision of the Collector on the disputed assessment.”<sup>18</sup>

As already mentioned, in the case at bar, ITC validly disputed the FLD/FAN through the filing of a protest, and upon receipt of the FDDA, also validly disputed the same through an administrative appeal. It is the CIR’s Decision, issued in response to the administrative appeal, which constituted the “decision on disputed assessment” subject to the exclusive appellate jurisdiction of the CTA Division. Accordingly, the CTA Division properly exercised jurisdiction over the case.

EVEN ASSESSMENT CASES FILED  
BEFORE THE COURT OF TAX APPEALS  
(CTA) ARE LITIGATED *DE NOVO*,  
THEREBY ALLOWING RECEPTION OF  
EVIDENCE NOT PRESENTED BEFORE  
THE BUREAU OF INTERNAL REVENUE  
(BIR)

Section 8 of RA 1125, as amended by RA 9282, provides that the CTA is a court of record. The consequence of the CTA being a court of record is well-established in jurisprudence, that is – cases filed before it are litigated *de novo*.<sup>19</sup> “*De novo*” is a Latin term which means “anew” or 

<sup>17</sup> *Commissioner of Internal Revenue v. F.Y. Domingo Jewellers, Inc.*, G.R. No. 221780, 25 March 2019.

<sup>18</sup> *Id.*

<sup>19</sup> *Commissioner of Internal Revenue v. Philippine Bank of Communications*, G.R. No. 211348, 23 February 2022; *Commissioner of Internal Revenue v. Univation Motor Philippines, Inc.*, G.R. No. 231581, 10 April 2019; *Philippine Airlines, Inc. (PAL) v. Commissioner of Internal Revenue*, G.R. Nos. 206079-80, 17 January 2018; *Commissioner of Internal Revenue v. Philippine*

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“afresh”. Consequently, in order to build its case “anew” before the CTA, it behooves the taxpayer to prove every minute aspect of its claims.<sup>20</sup>

In *Commissioner of Internal Revenue v. Univation Motor Philippines, Inc.*, the Supreme Court stated that as a consequence of CTA cases being litigated *de novo*, “the CTA may give credence to all evidence presented by respondent, including those that may not have been submitted to the CIR as the case is being essentially decided in the first instance.”<sup>21</sup>

Consistent with this, the Supreme Court, in *Commissioner of Internal Revenue v. Philippine Bank of Communications*,<sup>22</sup> ruled that:

...

As applied in the instant case, since the claim for tax refund/credit was **litigated anew before the CTA, the latter's decision should be solely based on the evidence formally presented before it, notwithstanding any pieces of evidence that may have been submitted (or not submitted) to the CIR.** Thus, what is vital in the determination of a judicial claim for a tax credit/refund of CWT is the evidence presented before the CTA, regardless of the body of evidence found in the administrative claim.

...

While it is true that the above-cited cases and most prevailing jurisprudence on this matter *usually* involve refund claims, **there is nothing that prevents this Court *En Banc* from applying the same concept, i.e., that cases are litigated *de novo*, even in tax assessments.** RA No. 1125, as amended by RA 9282, did not distinguish when it provided that the CTA is a court of record. Basic is the rule in statutory construction that where the law does not distinguish, the courts should also not distinguish. *Ubi lex non distinguit nec nos distinguere debemos*. Therefore, the CTA remains a court of record, and trial is conducted *de novo*, whether the case is one which involves a refund or an assessment.

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*National Bank*, G.R. No. 180290, 29 September 2014; *Commissioner of Internal Revenue v. Manila Mining Corporation*, G.R. No. 153204, 31 August 2005.

<sup>20</sup> Id.

<sup>21</sup> G.R. No. 231581, 10 April 2019.

<sup>22</sup> G.R. No. 211348, 23 February 2022: Emphasis supplied.

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Moreover, it is a well-settled rule that tax refunds, being in derogation of the State's taxing power, are, like tax exemptions, strictly construed against the taxpayer.<sup>23</sup> This, notwithstanding, taxpayers have been allowed to present new and additional evidence before the CTA to support their case for a tax refund on the ground that the paramount consideration in cases before the CTA is the ascertainment of truth.<sup>24</sup> If, for refunds, which are construed *strictissimi juris* against the taxpayer, presentation of new and additional evidence to the CTA is allowed, how much more in tax assessment cases wherein no such strict construction is followed. As ascertainment of truth remains the foremost goal, even in tax assessment cases, the CTA, as a court of record, is empowered to receive and appreciate evidence necessary for a judicious determination of the case at hand.

Verily, in *Edison (Bataan) Cogeneration Corporation v. Commissioner of Internal Revenue*<sup>25</sup> (**Edison**), a tax assessment case, the Supreme Court applied the rule that cases before the CTA are litigated *de novo*, as follows:

...

Moreover, considering that EBCC filed the Petition for Review before the CTA to question the deficiency tax assessment issued by the CIR, it was incumbent upon EBCC to prove that the deficiency tax assessment had no legal or factual basis or that it had already paid or remitted the deficiency tax assessment as it is the taxpayer that has the burden of proof to impugn the validity and correctness of the disputed deficiency tax assessment. In addition, it is a basic rule in evidence that the person who alleges payment has the burden of proving that payment has indeed been made. More so, in cases filed before the CTA, which are litigated *de novo*, *party-litigants must prove every minute aspect of their case*.

...

While the Supreme Court did not squarely apply said concept to the issue of whether the CTA may receive evidence not previously submitted to the BIR, it was clear in *Edison* that the taxpayer ought to discharge the burden of proof to invalidate an assessment. In order to do so, the taxpayer must submit all the evidence necessary to support

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<sup>23</sup> *United Coconut Planters Bank v. Commissioner of Internal Revenue*, G.R. No. 204687, 24 April 2023.

<sup>24</sup> See *Commissioner of Internal Revenue v. Univation Motor Philippines, Inc.*, supra at note 21.

<sup>25</sup> G.R. No. 201665, 30 August 2017.

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its allegations, it being incumbent upon it to prove *every minute aspect* of their case.

Furthermore, in *Commissioner of Internal Revenue v. United Salvage and Towage (Phils.), Inc.*,<sup>26</sup> another tax assessment case, the Supreme Court ruled that:

...

**Under Section 8 of Republic Act (R.A.) No. 1125, the CTA is categorically described as a court of record.** As such, it shall have the power to promulgate rules and regulations for the conduct of its business, and as may be needed, for the uniformity of decisions within its jurisdiction. **Moreover, as cases filed before it are litigated de novo, party-litigants shall prove every minute aspect of their cases.** Thus, no evidentiary value can be given the pieces of evidence submitted by the BIR, as the rules on documentary evidence require that **these documents must be formally offered before the CTA.** Pertinent is Section 34, Rule 132 of the Revised Rules on Evidence which reads:

SEC. 34. Offer of evidence.— The court shall consider no evidence which has not been formally offered. The purpose for which the evidence is offered must be specified.

Although in a long line of cases, we have relaxed the foregoing rule and allowed evidence not formally offered to be admitted and considered by the trial court, we exercised extreme caution in applying the exceptions to the rule, as pronounced in *Vda. de Oñate v. Court of Appeals*, thus:

From the foregoing provision, it is clear that for evidence to be considered, the same must be formally offered. Corollarily, the mere fact that a particular document is identified and marked as an exhibit does not mean that it has already been offered as part of the evidence of a party. In *Interpacific Transit, Inc. v. Aviles* [186 SCRA 385, 388-389 (1990)], we had the occasion to make a distinction between identification of documentary evidence and its formal offer as an exhibit. We said that the first is done in the course of the trial and is accompanied by the marking of the evidence as an exhibit while the second is done only when the party rests its case and not before. A party, therefore, may opt to formally offer his evidence if he believes that it will advance his cause or not to do so at

all. In the event he chooses to do the latter, the trial court is not authorized by the Rules to consider the same.

However, in *People v. Napat-a* [179 SCRA 403 (1989)] citing *People v. Mate* [103 SCRA 484 (1980)], we relaxed the foregoing rule and allowed evidence not formally offered to be admitted and considered by the trial court provided the following requirements are present, viz.: first, the same must have been duly identified by testimony duly recorded and, second, the same must have been incorporated in the records of the case.

**The evidence may, therefore, be admitted provided the following requirements are present: (1) the same must have been duly identified by testimony duly recorded; and (2) the same must have been incorporated in the records of the case.** Being an exception, the same may only be applied when there is strict compliance with the requisites mentioned above; otherwise, the general rule in Section 34 of Rule 132 of the Rules of Court should prevail.

In the case at bar, petitioner categorically admitted that it failed to formally offer the PANs as evidence. Worse, it advanced no justifiable reason for such fatal omission. Instead, it merely alleged that the existence and due execution of the PANs were duly tackled by petitioner's witnesses. We hold that such is not sufficient to seek exception from the general rule requiring a formal offer of evidence, since no evidence of positive identification of such PANs by petitioner's witnesses was presented. Hence, we agree with the CTA En Banc's observation that the 1994 and 1998 PANs for EWT deficiencies were not duly identified by testimony and were not incorporated in the records of the case, as required by jurisprudence.

...

Consequently, as a general rule, what is crucial for purposes of the CTA's admission, and later on, appreciation, of the evidence submitted by the parties is that the same must have been formally offered. However, the Supreme Court relaxed this rule by allowing **even evidence not formally offered**, provided they have been: (1) duly identified by testimony duly recorded, and (2) incorporated in the records of the case.



In the case at bar, ITC **formally offered**<sup>27</sup> Exhibits “P-22” to “P-33”,<sup>28</sup> “P-34”,<sup>29</sup> “P-35”,<sup>30</sup> and “P-36” to “P-170”.<sup>31</sup> Despite the CIR’s objection that the same were not submitted to the BIR during the course of administrative proceedings,<sup>32</sup> the Third Division, per Resolution dated 01 March 2022,<sup>33</sup> admitted the same in evidence. Moreover, said pieces of evidence were **duly identified** by the Independent Certified Public Accountant (ICPA) in his Judicial Affidavit dated 29 June 2021,<sup>34</sup> and accordingly **formed part of the records** of the case docketed as CTA Case No. 10215. Thus, the ITC having complied with its duty to “prove every minute aspect” of its case, consistent with jurisprudential requirements, said pieces of evidence were properly received and considered by the Court in Division and the Court *En Banc*.

As for the other issues raised by the parties, the Court *En Banc* notes that these are not new arguments, but exact reproduction of the arguments already raised by the parties in their consolidated Petitions for Review<sup>35</sup> filed before the Court *En Banc*, and accordingly weighed, considered, and sufficiently ruled upon by the Court *En Banc*, as shown in the assailed Decision.

In *Ortigas & Company Limited Partnership v. Judge Tirso Velasco and Dolores V. Molina*,<sup>36</sup> the Supreme Court ruled that a court is not obliged to address each individual argument in a Motion for Reconsideration that merely reiterates arguments passed upon previously:

...  
*Effect, and Disposition of*  
*Motion for Reconsideration* 

<sup>27</sup> See “[ITC’s] Formal Offer of Evidence” filed on 15 October 2021. Division Docket, Volume II, pp. 769-780.  
<sup>28</sup> [ITC’s] [BIR] Form 1601-E for January to December 2011.  
<sup>29</sup> [ITC’s] 2011 Alphalist of Payees Subjected to Expanded Withholding Tax.  
<sup>30</sup> [ITC’s] 2011 Summary List of Purchases.  
<sup>31</sup> NCR Corporation Philippines 2011 Invoices.  
<sup>32</sup> See “[CIR’s] Comment (To the [ITC’s] Formal Offer of Evidence)” filed on 25 October 2021. Division Docket, Volume II, pp. 914-920.  
<sup>33</sup> *Id.*, pp. 924-925.  
<sup>34</sup> Exhibit “P-173”, *id.*, pp. 743-761.  
<sup>35</sup> Filed by ITC on 29 August 2024, *rollo* (CTA EB No. 2966), pp. 19-101, with annexes, and by the CIR on 02 September 2024, *rollo* (CTA EB No. 2969), pp. 6-69, with annexes.  
<sup>36</sup> G.R. No. 109645, 04 March 1996; Emphasis supplied.

**RESOLUTION**

CTA EB NOS. 2966 and 2969 (CTA Case No. 10215)  
Intelligent Touch Corporation v. Commissioner of Internal Revenue and  
Commissioner of Internal Revenue v. Intelligent Touch Corporation  
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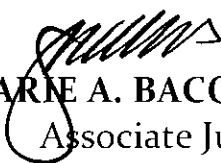
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The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does 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 view of the foregoing, Commissioner of Internal Revenue’s “Motion for Reconsideration” filed on 30 April 2026 and Intelligent Touch Corporation’s “Motion for Reconsideration” filed on 04 May 2026 are hereby **DENIED** for lack of merit.

**SO ORDERED.**

  
**JEAN MARIE A. BACORRO-VILLENA**  
Associate Justice

**WE CONCUR:**

  
**MA. BELEN M. RINGPIS-LIBAN**  
Presiding Justice

**RESOLUTION**

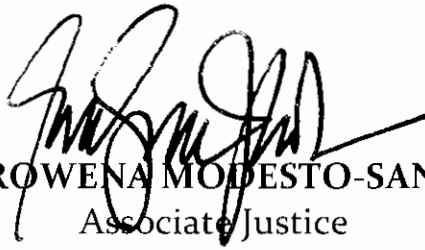
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X-----X



**MARIA ROWENA MODESTO-SAN PEDRO**

Associate Justice



**MARIAN IVY F. REYES-FAJARDO**

Associate Justice



**LANEE S. CUI-DAVID**

Associate Justice



**CORAZON G. FERRER-FLORES**

Associate Justice



Kindly reiterating my *Separate Concurring and Dissenting Opinion*

**HENRY S. ANGELES**

Associate Justice



**PAOLO S. TESTON**

Associate Justice



**DEBBIE JEAN I. CENTENO-DIJAMCO**

Associate Justice