

Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE, **CTA *EB* NO. 2357**
(*CTA Case No. 9712*)

Petitioner,

Present:

-versus-

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

**GENIOGRAPHICS
INCORPORATED,**

Promulgated:

NOV 28 2022

Respondent.

X ----- / ----- X

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court’s resolution is petitioner’s **Motion for Reconsideration**¹ (“Motion”), filed via registered mail on 25 August 2022 and received by the Court on 1 September 2022, with respondent’s **Comment (To Petitioner’s Motion for Reconsideration dated 23 August 2022)**² (“Comment”), filed on 28 September 2022.

In his Motion, petitioner seeks the reversal and setting aside of this Court's Decision³ ("Assailed Decision"), promulgated on 8 August 2022, the dispositive portion of which reads as follows:⁴

¹ *EB* Records, pp. 96-106.

² *Id.*, pp. 105-116.

³ *Id.*, pp. 84-105.

“WHEREFORE, the instant Petition is hereby **DENIED** for lack of merit. Accordingly, the Decision, dated 10 February 2020, and Resolution, dated 18 September 2020, promulgated by the Court in Division are hereby **AFFIRMED**.

Petitioner Commissioner of Internal Revenue, his duly authorized representatives, or any other person acting on his behalf are hereby **ENJOINED** from enforcing the collection of deficiency Income and Value-Added Tax for the taxable year 2012 assessed against respondent Geniographics, Incorporated in the Final Decision on Disputed Assessment dated 13 September 2017. This order of suspension is **IMMEDIATELY EXECUTORY**, consistent with *Section 4, Rule 39 of the Rules of Court*.

SO ORDERED.⁴

Petitioner argues that (a) the tax audit/investigation performed was authorized under *Section 6(A) of the National Internal Revenue Code of 1997, as amended*, in relation to *Revenue Memorandum Order (“RMO”) 40-03* and *RMO 55-10*;⁵ (b) the doctrines cited by this Court in the Assailed Decision are not applicable to the instant case as the cases wherein the Supreme Court enunciated said doctrines are not in all fours with the instant case;⁶ and (c) respondent cannot raise the issue of the lack of a Letter of Authority (“LOA”) for the first time on appeal when it failed to raise such issue in the administrative level.⁷

Meanwhile, in its Comment, respondent counter-argues by claiming that (a) the arguments raised in the instant Motion are mere reiterations of the ones forwarded in his Petition for Review, which have already been resolved by the Court *En Banc* in the Assailed Decision;⁸ (b) the doctrines cited by this Court are applicable to the case at bar;⁹ and (c) the issue of the lack of a LOA can be raised for the first time before this Court.¹⁰

Petitioner’s Motion lacks merit.

As observed by respondent, the arguments raised in the Motion are merely copied *verbatim* from petitioner’s Petition for Review. These arguments have already been considered, passed upon, and resolved by this Court in its Assailed Decision.

It is well-settled that a Motion for Reconsideration containing a mere rehash of grounds and arguments that have already been considered and resolved by the Court before the Decision sought to be reconsidered is ✓

⁴ *Id.*, p. 94.

⁵ *Id.*, pp. 98-101.

⁶ *Id.*, 101-102.

⁷ *Id.*, 102-103.

⁸ *Id.*, pp. 110-111.

⁹ *Id.*, pp. 111-114.

¹⁰ *Id.*, pp. 114-116.

rendered does not need a new judicial determination.¹¹ The Court need not “cut and paste” pertinent portions of the Decision or re-write the *ponencia* in accordance with the outline of the Motion for Reconsideration.¹² Therefore, there is no necessity to discuss and rule again on these grounds since this would be a useless formality of ritual invariably involving merely a reiteration of the reasons for rejecting the arguments advanced by the movant already set forth in the judgment.¹³

In *Shangri-la International Hotel Management v. Developers Group of Companies, Inc.*,¹⁴ the Supreme Court enunciated that it is incumbent upon the movant to convince the Court that certain findings or conclusions are contrary to law, to wit:

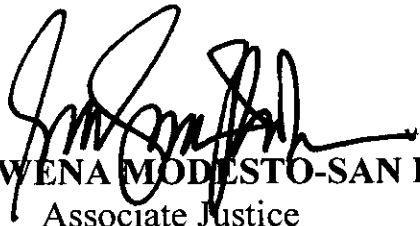
“The bulk of the aforementioned grounds is a mere rehash of movant’s previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.

Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, **it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law.** As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought.”
(Emphasis, Ours.)

Given that the petitioner’s rehash of his prior arguments does not identify or elucidate any such findings or conclusions in the Assailed Decision, the Court sees no reason to grant his Motion.

WHEREFORE, the petitioner’s **Motion for Reconsideration** is hereby **DENIED** for lack of merit.

SO ORDERED.


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

¹¹ *People v. Agacer*, G.R. No. 177751, 7 January 2013 *citing* *People v. Larrañaga*, G.R. Nos. 138874-75, 21 July 2005; *Madeleine Mendoza-Ong v. Hon. Sandiganbayan, et al.*, G.R. Nos. 146368-69, 18 October 2004.

¹² *Land Bank of the Philippines v. Gallego, Jr.*, G.R. No. 173226, 31 January 2018 *citing* *Social Justice Society (SJS) Officers v. Lim*, G.R. No. 187836, 10 March 2015 *and* *Ortigas Land Co. Ltd. Partnership v. Judge Velasco*, G.R. No. 109645, 4 March 1996.

¹³ *Ibid*; *People v. Agacer*, G.R. No. 177751, 7 January 2013 *citing* *People v. Larrañaga*, G.R. Nos. 138874-75, 21 July 2005 *and* *Ortigas Land Co. Ltd. Partnership v. Judge Velasco*, G.R. No. 109645, 4 March 1996.

¹⁴ G.R. No. 159938, 22 January 2007.

WE CONCUR:



ROMAN G. DEL ROSARIO
Presiding Justice



ERLINDA P. UY
Associate Justice



MA. BELEN M. RINGPIS-LIBAN
Associate Justice



CATHERINE T. MANAHAN
Associate Justice

✓



JEAN MARIE A. BACORRO-VILLENA
Associate Justice



MARIAN IVY F. REYES-FAJARDO
Associate Justice



LANEE S. CUI-DAVID
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice