

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

SPECIAL FIRST DIVISION

CTA CASE NO. 10477

DANTE R. GUTIERREZ,
Petitioner,

- versus -

NOTICE OF RESOLUTION

**THE COMMISSIONER OF
INTERNAL REVENUE,**
Respondent.

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo St., Legazpi Village
Makati City

ATTY. LARA NICOLE T. GONZALES
Bureau of Internal Revenue
Room 703, Litigation Division, BIR National Office Building
Sen. Miriam P. Defensor Santiago Avenue
Diliman, Quezon City

VIRAY VIRAY BALATBAT UTULO CARLOS DAYRIT
BAUTISTA DAVID & UTULO LAW OFFICE
Room 201, 2nd Floor, St. Anthony Drug 2 Building
B. Mendoza St., Sto. Rosario (Poblacion)
City of San Fernando, Pampanga

GREETINGS:

You are hereby notified by these presents that on **December 6, 2024**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **December 6, 2024.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court II

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

DANTE R. GUTIERREZ,

Petitioner,

CTA Case No. 10477

Members:

DEL ROSARIO, PJ, *Chairperson,*

MANAHAN, *and*

REYES-FAJARDO, II.

- versus -

THE COMMISSIONER OF
INTERNAL REVENUE,

Respondent.

Promulgated:

DEC 06 2024; 10:30AM

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RESOLUTION

REYES-FAJARDO, J.:

For the Court's resolution is petitioner Dante R. Gutierrez's Motion for Reconsideration¹ of the Decision promulgated on May 10, 2024, where the Court upheld respondent Commissioner of Internal Revenue (CIR)'s denial of petitioner's Application for Compromise.

After the CIR filed an Opposition, the instant motion was submitted for resolution on July 1, 2024.

In the present motion, petitioner dwells on the same issues already passed upon by the Court, *viz.:* *First*, the Court's lack of jurisdiction to review the tax assessments issued and administrative collection measures implemented against petitioner; and *second*, petitioner's failure to demonstrate error on the part of the CIR in denying the Application for Compromise.

In the absence of substantial arguments and only mere reiterations of past arguments to support the motion, there is no reason for the Court to reverse or modify the Assailed Decision.²

¹ Docket - Vol. 2, pp. 741-770.

² See *Shangri-la International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938 (Resolution), January 22, 2007, 541 PHIL 138-143.

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Any further discourse will only be unnecessary and repetitive.³ In *Social Justice Society Officers v. Lim*,⁴ the Supreme Court held:

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 of the Decision promulgated on May 10, 2024 is **DENIED** for lack of merit.

SO ORDERED.


MARIAN IVY F. REYES-FAJARDO
Associate Justice

³ *Social Justice Society (SJS) Officers, et al. v. Lim*, G.R. Nos. 187836 & 187916, March 10, 2015. Also see *Roque, Jr. v. Commission on Elections*, G.R. No. 188456 (Resolution), February 10, 2010, 626 PHIL 75-92).

⁴ *Id.*, citing *Ortigas & Co. Ltd. Partnership v. Velasco*, G.R. Nos. 109645 & 112564 (Resolution), August 15, 1997, 343 Phil 115-142.

WE CONCUR:

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(With due respect, I reiterate my Dissenting Opinion.)

ROMAN G. DEL ROSARIO

Presiding Justice

A cursive handwritten signature in black ink, likely belonging to Catherine T. Manahan. The signature is fluid and includes a long, sweeping horizontal line at the end.

CATHERINE T. MANAHAN

Associate Justice