REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

HOLCIM PHILIPPINES, INC.,
Petitioner,

- versus -

THE CITY OF MANILA AND JOSEPHINE D. DAZA, IN HER CAPACITY AS THE CITY TREASURER OF THE CITY OF MANILA,
Respondents.

CTA EB NO. 2758
(CTA AC No. 251)

Present:

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

Promulgated:
JUN 25 2025
11:34 am

x - x

RESOLUTION

FERRER-FLORES, J.:

For the Court's resolution is petitioner's **Motion for Reconsideration (Re: Decision dated November 26, 2024)** *(MR)* filed on December 13, 2024,[1] with respondents' **Comment/Opposition (To: Petitioner's Motion for Reconsideration dated December 13, 2024)** filed on January 30, 2025.[2] The dispositive portion of the assailed Decision dated November 26, 2024 reads:

> **WHEREFORE**, the instant **Petition for Review** is **DENIED** for lack of merit. The Decision dated November 18, 2022 and the Resolution dated May 11, 2023 in CTA AC No. 251 are hereby **AFFIRMED**.

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[1] *Rollo*, pp. 198-207.
[2] *Id.* at 219-223.

SO ORDERED.

In its *MR*, petitioner still maintains that it is a manufacturer and/or wholesaler of cement and such fact is conclusive. For petitioner, it must only establish the fact that it is a manufacturer and/or wholesaler of cement, which is an essential commodity, for it to be entitled to and granted the preferential rates for local business tax (LBT). Petitioner is not required, under Section 143(c)(8) of the Local Government Code (LGC) to prove that every centavo of its declared gross receipts were "derived solely from the sale of cement."

Opposing the *MR*, respondents point out that petitioner merely reiterated its arguments in the *Petition for Review*, which were already discussed in depth by the Regional Trial Court, Court of Tax Appeals (CTA) Special Second Division and the Court *En Banc*. Likewise, respondents believe that even with preponderance of evidence as the quantum of evidence, petitioner failed to prove that it paid erroneous or illegal taxes to warrant a refund. Tax exemptions are interpreted strictly against the taxpayer and liberally in favor of the government; thus, the taxpayer must prove that it is actually entitled to an exemption to refund the same.

We resolve.

Petitioner's *MR* is bereft of merit. The Court finds no cogent reason to disturb the findings in the assailed Decision dated November 26, 2024.

As can be gleaned from the records and as aptly pointed out by respondents, petitioner's arguments in his *MR* are mere reiterations of the issues raised in the *Petition for Review*, which were already considered and judiciously passed upon by the Court *En Banc* in the assailed Decision.

To reiterate, petitioner is not *exclusively* engaged in the sale and/or manufacturing of cement. Its Amended Articles of Incorporation also authorizes it to deal in other building materials, which may or may not fall within the purview of essential commodities under Section 143 of the LGC of the 1991, as amended. There was no way for the Court to ascertain whether the preferential rate of LBT may be applied to petitioner's revenue especially considering that petitioner's Certification does not indicate which among its gross sales can be attributed to the sale of cement.

In this regard, the Supreme Court ruling in *Social Justice Society (SJS) Officers, et al. v. Lim*,[3] is instructive:

[3] G.R. Nos. 187836 & 187916, March 10, 2015 (Resolution).

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:

> 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.

All told, petitioner's *MR* failed to present matters warranting reconsideration from this Court. The Court need not elaborate further on the issues already addressed only to affirm the assailed Decision.

WHEREFORE, premises considered, petitioner's **Motion for Reconsideration (Re: Decision dated November 26, 2024)** is **DENIED** for lack of merit.

SO ORDERED.

CORAZON G. FERRER-FLORES
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

I maintain my DO position.
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

HENRY S. ANGELES
Associate Justice