REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PHILIPPINE AIRLINES, INC., *Petitioner,*	**CTA Case No. 10765**
	Members:
- versus -	**MANAHAN,** *Chairperson,* **REYES-FAJARDO,** and **ANGELES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: AUG 26 2025 3:35 p.m.

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RESOLUTION

REYES-FAJARDO, *J.*:

On February 11, 2025, a Decision[1] was rendered, the *fallo* of which reads:

> **WHEREFORE,** the Petition for Review filed on February 14, 2022, in CTA Case No. 10765, is **PARTIALLY GRANTED**. Accordingly, the Commissioner of Internal Revenue is **DIRECTED** to **REFUND** or **ISSUE** a **TAX CREDIT CERTIFICATE** in favor of Philippine Airlines, Inc., the amount of ₱3,472,366.86, representing the latter's erroneously paid excise taxes on its importation of liquors and wines for the period July 2018 to April 2019.
>
> **SO ORDERED**.

In so ruling, the Court found that petitioner complied with all the conditions for excise tax exemption under Presidential Decree (PD) No. 1590, *except* those imported liquor whose names failed to

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1 Docket, Vol. III, pp. 1132 - 1147.

appear on the price lists[2] presented by petitioner, leading to the conclusion that the latter failed to establish that said liquor is locally unavailable in reasonable price.

Unyielding, petitioner and respondent separately moved for partial reconsideration of Decision dated February 11, 2025.

The Motions lack merit.

One of the conditions for tax exemption under PD No. 1590 is that petitioner's supplies are not locally available in reasonable quantity, quality, or price.[3]

Petitioner admits that some of its imported liquor failed to appear in the price lists it submitted before the Court. Nevertheless, it maintains that the absence of names of its imported liquor in the submitted price lists means that these alcohol products are locally unavailable in reasonable quantity in the Philippine local market; thus, the third requirement for tax exemption in PD No. 1590 was duly satisfied.[4] Consequently, the excise taxes corresponding thereto must be allowed as refund or credit.

The contention is *non sequitur*.

Specifically, the non-appearance of the names of some of petitioner's imported liquor on such price lists, cannot automatically equate to their non-availability in reasonable quantity. Petitioner failed to adduce other evidence to support its assumption that the same is insufficient in quantity in the Philippine market. As *Spouses Guindangen v. Wooden*[5] puts it: "... a mere assumption which cannot be used as basis in deciding a case or in granting relief. A judgment has to be based on facts. Conjectures and surmises cannot substitute for the facts."

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2 2018 and 2019 Absolute Sales Corporation Price Lists, Future Trade International Inc. Price List effective November 30, 2017, and Minivan Enterprise Lists for 2018 and 2019. See pages 14-15, assailed Decision. *Supra* note 3.

3 Section 13, PD No. 1590.

4 Docket, Vol. III, pp. 1165 - 1166.

5 G.R. No. 174445, February 15, 2012, *citing* Caoile v. Vivo, 210 Phil. 67, 80 (1983).

On the other hand, respondent's assertions in his motion are the very same arguments he posed, and answered in the assailed Decision. To reinvent the wheel is a wastage of Court's time and resources. *Social Justice Society (SJS) Officers, et al. v. Lim*[6] ruled:

> 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.
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> 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:
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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, petitioner's *Motion for Partial Reconsideration* and respondent's *Motion for Partial Reconsideration (Re: Decision promulgated 11 February 2025)* are **DENIED** for lack of merit. The Decision promulgated on February 11, 2025 is **AFFIRMED.**

SO ORDERED.

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6 G.R Nos. 187836 & 187916, March 10,2015.

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

WE CONCUR:

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

HENRY S. ANGELES
Associate Justice