REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

NLEX CORPORATION (FORMERLY MANILA NORTH TOLLWAYS CORPORATION, AS THE SURVIVING CORPORATION AND HAS ABSORBED TOLLWAYS MANAGEMENT CORPORATION), *Petitioner,*	**CTA *EB* NO. 2514** (CTA AC No. 217)
	Present:
-versus-	**DEL ROSARIO,** *P.J.,* **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
MUNICIPALITY OF GUIGUINTO, BULACAN AND HON. GUILLERMA DL. GARRIDO, IN HER CAPACITY AS THE OIC-MUNICIPAL TREASURER OF GUIGUINTO, BULACAN, *Respondents.*	Promulgated: JAN 09 2024 3:25 pm

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R E S O L U T I O N

MANAHAN, *J.*:

This resolves petitioner's ***Motion for Reconsideration (of the Decision dated 19 July 2023)***[1] filed on August 9, 2023 seeking the reconsideration of the *Decision* dated July 19, 2023[2] (Assailed Decision), the dispositive portion of which, reads as follow:

> "**WHEREFORE**, premises considered, petitioner's *Petition for Review* is **DENIED**. Accordingly, the *Decision*

[1] *Rollo*, CTA EB No. 2514, pp. 189-200.
[2] *Id.* at pp. 124-133. om

dated July 13, 2020 and the *Resolution* dated June 30, 2021 are hereby **AFFIRMED**.

SO ORDERED."

Petitioner is also seeking for the issuance of a new judgment which; (1) declares petitioner did not maintain a branch office, a sales office, or a project office within the Municipality of Guiguinto, Bulacan in taxable years (TYs) 2005 to 2007; (2) cancels and annuls the Notice of Assessment for Regulatory Fees dated 3 April 2009; and (3) orders respondents, their successors, agents, substitutes, representatives, and all persons acting under their direction and authority to permanently desist from imposing, assessing, or collecting local business taxes (LBT) and Regulatory Fees from it for TYs 2005 to 2007.

Petitioner argues that it is not maintaining a branch or sales office within the Municipality of Guiguinto, Bulacan because its offices and toll booths in Sta Rita and Tabang are not branch or sales offices.

Petitioner also argues that the Court erred in ruling that it has no jurisdiction on the validity of the assessment for the mayor's permit, business license and miscellaneous fees because the latter is a tax issue.

On the other hand, respondents, in their ***Comments on the Motion for Reconsideration***[3] filed on September 18, 2023, counter-argue that petitioner maintains a branch or sales office within the Municipality of Guiguinto, Bulacan and that the Court has no jurisdiction on regulatory fees but only on local taxes.

The Court shall determine first if petitioner's motion was filed within the prescriptive period. Section 1, Rule 15 of the Revised Rules of the Court of Tax Appeals (RRCTA) provides that:

> "SECTION 1. *Who may and when to file motion.* — **Any aggrieved party may seek a reconsideration** or new trial of any decision, resolution or order of the Court **by filing a motion for reconsideration** or new trial **within fifteen days from the date of receipt of notice of the decision,**

[3] *Rollo*, at pp. 205-207.

> resolution or order **of the Court in question**." (*Emphasis supplied*)

The records of the case reveal that petitioner through its counsel received the copy of the assailed *Decision* dated July 19, 2023 on July 25, 2023.[4] In accordance with the said provision of the RRCTA, petitioner had fifteen (15) days from July 25, 2023, or until August 9, 2023, within which to file its motion for reconsideration. Thus, the filing of the instant motion on August 9, 2023 was on time.

Petitioner's arguments in the instant motion are substantially similar to and are mere replication or rehash of what have already been extensively passed upon and exhaustively discussed in the Assailed Decision, hence, it would be a useless formality or ritual to act on said issues again as pronounced in *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*,[5] to wit:

> "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." (*Emphasis supplied*)

There being no other new issues or matters raised by the petitioner in the instant motion, this Court finds no compelling reason to reverse the ruling in the Assailed Decision.

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[4] *Rollo*, Notice of Decision dated July 19, 2023, p. 123.
[5] G.R. No. 109645, March 04, 1996.

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration (of the Decision dated 19 July 2023)* is hereby **DENIED** for lack of merit. Accordingly, the Court's *Decision* dated July 19, 2023 is **AFFIRMED**.

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

(*With due respect, I reiterate my Dissenting Opinion*)
ROMAN G. DEL ROSARIO
Presiding Justice

(*I reiterate my Concurring Opinion*)
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice