REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

DIAMOND DRILLING CORPORATION OF THE PHILIPPINES,
Petitioner,

- *versus* -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 10661

Members:

MANAHAN, *Chairperson,*
REYES-FAJARDO, *and*
ANGELES, *JJ.*

Promulgated:

APR 24 2025
3:00 p.m.

x- x

RESOLUTION

MANAHAN, *J.*:

This resolves respondent's **Motion for Reconsideration**[1] posted on February 4, 2025, praying for the reversal and setting aside of the Court's *Decision* dated January 20, 2025 (Assailed Decision),[2] and the promulgation of a new decision.

Respondent argues that petitioner did not notify the Bureau of Internal Revenue (BIR) of its change of address nor updated its office address with the BIR. Thus, the Final Assessment Notice (FAN) was served to petitioner's old address.

Respondent insists that the Warrant of Distraint and/or Levy (WDL) dated August 26, 2021 constructively served to the petitioner is the final demand notice that is valid and appealable to this Court, and that petitioner is liable for value-added tax (VAT) amounting to Php5,550,088.17 and a disallowed input VAT amounting to Php4,387,462.10.

On the other hand, in **Petitioner's Comment/Opposition on Respondent's Motion for Reconsideration**[3] filed on February 12, 2025, petitioner counter argues that respondent's

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[1] Docket, CTA Case No. 10661, Vol. 1, pp. 493-500.
[2] *Id.*, Vol. 1, pp. 467-490.
[3] *Id.*, Vol. 2, pp. 510-514.

arguments in the instant motion are mere rehash and/or reiteration of his defenses in his Answer and Memorandum.

This Court shall determine first whether the instant Motion was filed on time.

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 any new trial **within fifteen days from the date of receipt of notice of the decision**, resolution or order of the Court in question." (*Emphasis supplied*)

The records of the instant case reveal that respondent, received the copy of the Assailed Decision on January 22, 2025.[4] In accordance with the abovementioned provision of the RRCTA, respondent had fifteen (15) days from receipt of notice of said decision from January 22, 2025 or until February 6, 2025 within which to file his motion for reconsideration. Thus, the filing of the instant motion on February 4, 2025 was on time.

Ruling now on the substance of the motion, we agree with the petitioner that the arguments raised by respondent in the instant motion were the same arguments posited by respondent in the Assailed Decision, thus, there is no further need for the Court to reiterate its ruling on such rehashed arguments. More particularly, the oft-repeated argument that petitioner failed to notify respondent of its change of official address is belied by respondent's statement in his motion that "It must be noted that the FAN on this case was issued prior to change of address of the petitioner..."[5] Thus, this repetitive argument is *non-sequitur.*

The wisdom of refraining from repetitious disquisitions on similar issues is found in the case of *Social Justice Society (SJS), et al. v. Alfredo S. Lim, in his capacity as Mayor of the City of Manila*,[6] which held:

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[4] Docket, Vol. 1, Notice of Decision, pp. 466-466-A.
[5] *Id.*, Vol. 1, Motion for Reconsideration, p. 496.
[6] G.R. Nos. 187836 and 187916, March 10, 2015.

> "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."

There being no new and substantial arguments propounded by respondent in his motion, the Court finds no compelling reason to reverse the Assailed Decision.

WHEREFORE, respondent's *Motion for Reconsideration* is hereby **DENIED** for lack of merit.

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

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

HENRY S. ANGELES
Associate Justice