CTA Form No. 8 (For DCC)

22-000171-0048

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CTA CASE NO. 10841

BB INTERNATIONAL LEISURE AND RESORT DEVELOPMENT CORPORATION, HANN INTERNATIONAL LEISURE, INC. (formerly WIDUS INTERNATIONAL LEISURE, INC.), and **HANN PHILIPPINES, INC.** (formerly WIDUS PHILIPPINES, INC.),
Petitioners,

- versus -

BUREAU OF INTERNAL REVENUE, HON. CAESAR R. DULAY, in his capacity as the COMMISSIONER OF INTERNAL REVENUE, AND JOHN DOES AND JANE DOES, AS PERSONS ACTING FOR IN BEHALF, OR UNDER THE AUTHORITY OF THE BUREAU OF INTERNAL REVENUE AND THE COMMISSIONER OF INTERNAL REVENUE,
Respondents.

NOTICE OF RESOLUTION

To:

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

ATTY. AYESHA HANIA B. GUILING-MATANOG
ATTY. MARVEEN B. DE LA PAZ
Bureau of Internal Revenue
Room 703, Litigation Division, BIR National Office Building
Sen. Miriam P. Defensor-Santiago Avenue
Diliman, Quezon City

DAVID BUENAVENTURA ANG & JAMILLA LAW OFFICES
1785 SLD Building, E. Rodriguez Sr. Avenue
Brgy. Pinagkaisahan, Quezon City 1111

GREETINGS:

You are hereby notified by these presents that on **July 30, 2024**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **July 31, 2024.**

Atty. Margarette Y. Guzman
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
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BB INTERNATIONAL LEISURE AND RESORT DEVELOPMENT CORPORATION, HANN INTERNATIONAL LEISURE, INC. (formerly WIDUS INTERNATIONAL LEISURE, INC.), and **HANN PHILIPPINES, INC.** (formerly WIDUS PHILIPPINES, INC.),
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Respondents.

CTA Case No. 10841

Members:

DEL ROSARIO, *P.J., Chairperson,*
MANAHAN, *and*
REYES-FAJARDO, *JJ.*

Promulgated:

JUL 3 0 2024 ; 4:00PM

x - x

R E S O L U T I O N

MANAHAN, *J.:*

This resolves respondents' **Motion for Reconsideration (Re: Amended Decision dated 26 March 2024)**[1] posted on April 17, 2024 and received by this Court on April 25, 2024, praying for the reversal and setting aside of the *Amended Decision* dated March 26, 2024[2] (Assailed Amended Decision) and the promulgation of a new judgment denying the case for

[1] Docket, CTA Case No. 10841, Vol. III, pp. 1562-1572.
[2] *Id.*, Vol. III, pp. 1556-1561.

failure to exhaust administrative remedies and for utter lack of merit.

Respondents argue more specifically, that: petitioner Hann International Leisure, Inc. (HILI) has no cause of action; the Court has no jurisdiction over the instant case; and Revenue Memorandum Circular (RMC) No. 32-2022 is valid and not contrary to law.

Petitioners, in their *Comment/Opposition [Re: Motion for Reconsideration dated 17 April 2024]*[3] filed on May 6, 2024, argue that the instant motion is respondents' second motion for reconsideration, hence, what should have been filed is a Petition for Review on Certiorari before the Supreme Court within fifteen (15) days from receipt of the Amended Decision or until April 17, 2024. Thus, the Assailed Amended Decision became final and executory on April 18, 2024.

We resolve.

In *CE Luzon Geothermal Power Company, Inc. v. Commissioner of Internal Revenue*,[4] the Supreme Court ruled that an Amended Decision is an entirely new decision which supersedes the original decision, for which a new motion for reconsideration may be filed again, to wit:

> "Under Section 3, Rule 14 of the Revised Rules of the Court of Tax Appeals, an amended decision is issued when there is any action **modifying or reversing a decision** of the CTA *En Banc* or in Division. Pursuant to these parameters, it is clear that the CIR's motions for partial reconsideration - *i.e., (a)* motion for partial reconsideration of the June 24, 2009 Decision; and (b) motion for partial reconsideration of the January 19, 2010 Amended Decision - assailed separate and distinct decisions that were rendered by the CTA Division. Notably, its amended decision **modified and increased** CE Luzon's entitlement to a refund or tax credit certificate in the amount of P17,277,938.47. Essentially, it was therefore a different decision and, hence, the proper subject of a motion for reconsideration anew on the part of the CIR. ..."

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[3] Docket, Vol. III, pp. 1574-1581.
[4] G.R. Nos. 200841-42, August 26, 2015.

Based on the records of the case, the Assailed Amended Decision had modified the earlier Decision, thus, the instant motion cannot be considered as a second motion for reconsideration of respondents.

As regards the arguments raised by respondents in the instant motion, they are not novel. In fact, they are similar to the arguments raised in their earlier Motion for Reconsideration on the Assailed Amended Decision. Hence, being mere reiteration and rehash of the old arguments, the Court has no obligation to make another round of disquisition which will be a waste of time as held 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*)

In fine, there being no new and substantial arguments propounded in the instant motion, the Court finds no compelling reason to reverse the Assailed Amended Decision.

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[5] G.R. No. 109645, March 04, 1996.

WHEREFORE, respondents' *Motion for Reconsideration (Re: Amended Decision dated 26 March 2024)* is hereby **DENIED** for lack of merit.

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

(*I reiterate my Separate Opinion*)
ROMAN G. DEL ROSARIO
Presiding Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice