REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA *EB* NO. 2919** (CTA Case No. 10434)
	Present:
-versus-	**RINGPIS-LIBAN**, *Acting P.J.*, **MANAHAN**, **BACORRO-VILLENA**, **MODESTO-SAN PEDRO**, **REYES-FAJARDO**, **CUI-DAVID**, **FERRER-FLORES**, *and* **ANGELES**, *JJ.*
MONTE SOLAR ENERGY, INC., *Respondent.*	Promulgated: NOV 05 2025 3:28p.m.

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RESOLUTION

CUI-DAVID, J.:

Before this Court is petitioner's ***Motion for Reconsideration (Re: Decision promulgated on 15 April 2025) [Motion]***, filed on April 25, 2025, with respondent's *Comment (Re: Motion for Reconsideration)*, filed on June 18, 2025.

Petitioner's *Motion* assails the *Decision* of the Court dated April 15, 2025 (assailed *Decision*), which denied his *Petition for Review*. The dispositive portion of the said *Decision* reads:

> **WHEREFORE**, premises considered, the instant *Petition for Review* is **DENIED** for lack of merit.

Accordingly, the *Decision* dated January 18, 2024, and the *Resolution* dated May 2, 2024, of the Court's Special First Division in CTA Case No. 10434 are **AFFIRMED**.

SO ORDERED.

In his *Motion*, petitioner contends anew that respondent is not the proper party to claim a tax refund. Petitioner asserts that, as an Renewable Energy (**RE**) Developer, respondent does not incur output value-added tax (**VAT**), and that claims for tax refunds must be strictly construed against the claimant.

The *Motion* is unmeritorious.

At the onset, it must be noted that petitioner's *Motion* merely reiterates arguments that have already been thoroughly considered, resolved, and addressed in the assailed *Decision*.

It is well-settled that a motion for reconsideration containing mere reiterations or rehashes of grounds and arguments previously considered, weighed, and resolved by the court before the *Decision* sought to be reconsidered is rendered, does not require a new judicial determination.[1] Thus, there is no necessity to discuss and rule again on this ground since "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."[2]

In *Shangri-La International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*,[3] the Supreme Court emphasized the burden on the movant to convince the Court that the findings or conclusions in the decision are contrary to law, as follows:

> The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant

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1 *People v. Agacer, et al.*, G.R. No. 177751 (Resolution), January 7, 2013 [Per J. Del Castillo, Special First Division] citing *People v. Larrañaga, et al.*, G.R. Nos. 138874–75, July 21, 2005 [Per Curiam, *En Banc*]; *Mendoza-Ong v. Hon. Sandiganbayan, et al.*, G.R. Nos. 146368–69 (Resolution), October 18, 2004 [Per J. Quisumbing, Special Second Division].

2 *People v. Agacer et al.*, G.R. No. 177751 (Resolution), January 7, 2013 [Per J. Del Castillo, Special First Division] citing *People v. Larrañaga, et al.*, G.R. Nos. 138874–75, July 21, 2005 [Per Curiam, *En Banc*] and *Ortigas & Company Limited Partnership v. Judge Velasco, et al.*, G.R. Nos. 109645 & 112564 (Resolution), March 4, 1996 [Per J. Narvasa, Third Division].

3 G.R. No. 159938 (Resolution), January 22, 2007 [Per J. Garcia, First Division].

> has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.
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> Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought.

It is already settled that if the issues raised in a motion for reconsideration are mere reiterations of those already passed upon and adjudged unmeritorious by the Court, these cannot be regarded as substantial and do not require further discussion. Any additional discourse would be unnecessary and repetitive.[4]

Accordingly, the Court affirms its ruling in the assailed *Decision* that the Court in Division did not err in ordering petitioner to refund or issue a tax credit certificate in favor of respondent in the amount of ₱4,128,580.59, representing respondent's unutilized input VAT attributable to its zero-rated sales for the 1st to 4th quarters of calendar year 2018.

WHEREFORE, in light of the foregoing, petitioner's *Motion for Reconsideration (Re: Decision promulgated on 15 April 2025)* is **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

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[4] *Social Justice Society (SJS) Officers v. Lim*, G.R. Nos. 187836 & 187916 (Resolution), March 10, 2015 [Per J. Perez, *En Banc*], citing *Ortigas & Co. Ltd. Partnership v. Velasco*, G.R. Nos. 109645 & 112564 (Resolution), August 15, 1997 [*Per curiam, En Banc*].

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WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice