

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

En Banc

HON. HERBERT M. BAUTISTA
and MR. EDGAR VILLANUEVA,
respectively in their official capacity
as Mayor and Treasurer of Quezon
City,

Petitioners,

CTA EB No. 1159
(CTA AC No. 93)

-versus-

PHILIPPINE AMUSEMENT
AND GAMING CORPORATION
(PAGCOR), represented by ATTY.
CARLOS R. BAUTISTA,

Respondent.

Present:

DEL ROSARIO, P.J.,
CASTAÑEDA JR.,
BAUTISTA,
UY,
CASANOVA,
FABON-VICTORINO,
MINDARO-GRULLA,
COTANGCO-MANALASTAS, *and*
RINGPIS-LIBAN, JJ.

Promulgated:

JUL 07 2016 3:15 p.m.

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RESOLUTION

This resolves petitioners' "Motion for Reconsideration", filed on December 15, 2015, asking the Court *En Banc* to reconsider its Decision dated November 5, 2015.

Respondent PAGCOR filed its Comment/Opposition on January 14, 2016 which it repleaded via Manifestation posted on April 5, 2016 which the Court received on April 13, 2016, after some confusion about several Resolutions sent by the Court *En Banc* ordering it to file its Comment.

Petitioners anchor their Motion for Reconsideration on the grounds that the parties were not accorded due process in the RTC proceedings; respondent is not a proper party to file the case before the Trial Court; to rule on respondent's exemption from local franchise tax would be improper; and to rule on respondent's exemption from local franchise tax would be improper.

In its Comment/Opposition, PAGCOR alleges that petitioners' Motion for Reconsideration is *pro forma*, as they failed to point out succinctly why reconsideration is warranted and merely repleads the same arguments that have been previously considered and resolved in the Decision.

Indeed, after perusing petitioners' Motion for Reconsideration, *We* find the same to be *pro forma*. A motion for reconsideration is *pro forma* where:¹

- 1) it was a second motion for reconsideration;
- 2) it did not comply with the rule that the motion must specify the findings and conclusions alleged to be contrary to law or not supported by the evidence;
- 3) it failed to substantiate the alleged errors;
- 4) it merely alleged that the decision in question was contrary to law; and
- 5) the adverse party was not given notice thereof.

It is apparent from the almost bare motion itself that petitioners made no genuine effort to explain why the Court erred in its Decision. Petitioners did not even bother to cite which parts of the Decision they take issue with nor discuss the relevant provisions of law and jurisprudence to support their arguments. Instead, the motion is an abridged version of their arguments already considered and exhaustively discussed by the Court En Banc in its Decision dated November 5, 2015.

In *Luzon Stevedoring Company vs. Court of Industrial Relations*,² the Supreme Court declared that, "it is not enough that a motion for reconsideration should state what part of the decision is contrary to law or the evidence; it should also point out why they are so."³ Failure to explain why will render the motion for reconsideration *pro forma*.

The *pro forma* doctrine has been long standing in this jurisdiction, reiterated by the Supreme Court in *Dacanay vs. Alvendia, et al.*⁴ Where a motion for reconsideration is but a reiteration of reasons and arguments previously set forth which the court had already considered, weighed and resolved adversely before it rendered its decision now sought to be reconsidered, that motion is *pro forma*. Among the ends to which a motion

¹ *Coquilla vs. Commission on Elections*, G.R. No. 151914. July 31, 2002, 434 Phil. 861.

² L-16682, July 26, 1963, 8 SCRA 447.

³ *Id.*

⁴ L-22633, Oct. 31, 1960.

for reconsideration is addressed, is to convince the court that its ruling is erroneous and improper, contrary to the law or the evidence.⁵

Corollarily, even if the motion for reconsideration is based on the same grounds prior to when the case was submitted for decision, it is not *pro forma* if it specifically points out the conclusions allegedly not supported by the evidence⁶, aside from stating additional specific reasons for said grounds.⁷ That is not the case here.

As, petitioners failed to present any new argument or to convince the Court that an error has been committed in the previous decision, the motion is **DENIED**.

SO ORDERED.



(I maintain my separate concurring opinion on the Decision dtd. 5 Nov 2015)

ROMAN G. DEL ROSARIO

Presiding Justice



Associate Justice

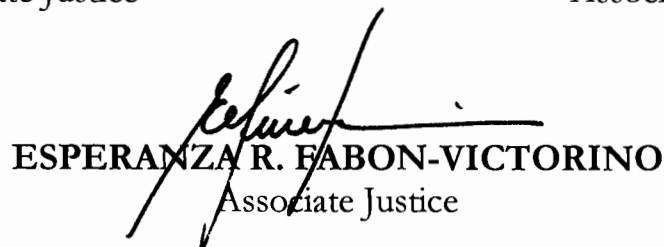


Associate Justice



Associate Justice

(On Leave)
CAESAR A. CASANOVA
Associate Justice



Associate Justice

(On Leave)
CIELITO N. MINDARO-GRULLA
Associate Justice

⁵ *Guerra Enterprises Company, Inc. vs. Court of First Instance of Lanao del Sur*, 32 SCRA 314, 317 (1970).

⁶ *Maturan vs. Araula, et al.*, G.R. No. 57392, Jan. 30, 1982.

⁷ *Viña vs. CA, et al.*, L-39498, Dec. 23, 1983.

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AMELIA R. COTANGCO-MANALASTAS

Associate Justice



MA. BELEN M. RINGPIS-LIBAN

Associate Justice