REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

BANGKO SENTRAL NG PILIPINAS,
Respondent.

CTA *EB* NO. 2944
(CTA Case No. 10278)

Present:

RINGPIS-LIBAN, *P.J.*,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, *and*
ANGELES, ***JJ.***

Promulgated:
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RESOLUTION

CUI-DAVID, J.:

Before the Court *En Banc* is petitioner's *Motion for Reconsideration (Re: Decision promulgated on 08 September 2025)*[1] filed on September 23, 2025, assailing the Decision[2] promulgated on September 8, 2025 (*assailed Decision*), the dispositive portion of which reads:

Assailed Decision:

> **WHEREFORE**, premises considered, the *Petition for Review* filed by the Commissioner of Internal Revenue is **DENIED**, for lack of merit. The assailed *Decision* dated January 11, 2024, and *Resolution* dated June 18, 2024, rendered by the Court's Special Third Division in CTA Case No. 10278, are **AFFIRMED**.
>
> **SO ORDERED.**[3]

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1 *En Banc* Docket, pp. 107-119.
2 *Id.* at 88-101.
3 *Id.* at 99.

The *assailed Decision* sustained the ruling of the Court in Division, which ordered the refund, in favor of respondent, of the amount of ₱1,525,954.63, representing erroneously or illegally paid interest, surcharge, and compromise penalty for the alleged late payment of expanded withholding tax (EWT).

In seeking reconsideration of the *Assailed Decision*, petitioner assigns the following error allegedly committed by the Court *En Banc*:

> THE HONORABLE COURT ERRED IN RULING THAT [RESPONDENT] IS ENTITLED TO A REFUND FOR SURCHARGE, INTEREST, AND COMPROMISE PENALTY ON ITS LATE PAYMENT OF EXPANDED WITHHOLDING TAX IN THE AMOUNT OF PHP1,525,954.63.

Petitioner maintains its position that respondent remains statutorily liable for the subject tax and that respondent failed to duly substantiate its claim for refund.

In its *Comment/Opposition (Re: Petitioner's Motion for Reconsideration dated 23 September 2025)* [4] filed through registered mail on November 17, 2025, respondent submits that petitioner's *Motion for Reconsideration* should be denied based on the following grounds:

I. THE MOTION FOR RECONSIDERATION IS A MERE REHASH OF THE ARGUMENTS RAISED BY PETITIONER IN ITS PETITION FOR REVIEW WHICH WERE ALREADY EXTENSIVELY PASSED UPON BY THE HONORABLE COURT EN BANC. PETITIONER FAILED TO RAISE NEW GROUNDS TO ESTABLISH THAT THE HONORABLE COURT EN BANC COMMITTED ERRORS OF FACT OR LAW THAT WOULD WARRANT A REVERSAL OR MODIFICATION OF THE DECISION;

II. THE ARGUMENTS IN THE MOTION FOR RECONSIDERATION ARE IRRELEVANT AND WITHOUT MERIT.

After a careful review of the arguments propounded in the *Motion for Reconsideration* and the counter-arguments advanced by respondent, the Court *En Banc* finds no cogent reason to depart from its ruling in the *assailed Decision*. The motion presents no new or substantial grounds that would justify a departure from the previous conclusion and finding of

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[4] *Id.* at 126-132.

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the Court *En Banc.* All arguments raised by petitioner were already passed upon, amply discussed, and considered by the Court *En Banc* in the *assailed Decision.*

As the Supreme Court held in *Social Justice Society (SJS) Officers v. Lim:*[5]

> 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 this case, petitioner's motion is precisely such a reiteration. It raises no new matters and presents no compelling justification for disturbing the conclusions reached in the *assailed Decision.*

Accordingly, the Court *En Banc* finds no reasonable ground to set aside or modify its determination on the merits of the case.

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration (Re: Decision promulgated on 08 September 2025)* is hereby **DENIED**, for lack of merit.

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[5] G.R. Nos. 187836 & 187916, March 10, 2015 [Per.J. Perez, *En Banc*].

x---x

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

(With due respect, I reiterate my position in the Decision CTA EB No. 2944)
MARIAN IVY F. REYES-FAJARDO
Associate Justice

(With due respect, I reiterate my position in the assailed decision)
CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice