

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

HP PPS (PHILIPPINES), INC., CTA EB NO. 3044
Petitioner, (CTA Case No. 10090)

Present:

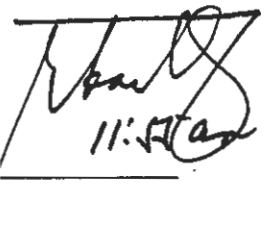
-versus-

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

COMMISSIONER OF
INTERNAL REVENUE, *Respondent.*

Promulgated:

OCT 01 2026


11:51 AM

X-----X

RESOLUTION

RINGPIS-LIBAN, P.J.:

For resolution is the taxpayer's *Motion for Reconsideration* (Re: Decision dated 22 April 2026) filed on May 14, 2026, with a *Comment / Opposition* (To Petitioner's *Motion for Reconsideration*) filed by respondent Commissioner of Internal Revenue (CIR) through registered mail on June 10, 2026.

The taxpayer assails the Court's decision that ruled that (a) The court *a quo* correctly denied its Motion for New Trial because it had possession of the piece of evidence, *i.e.* the Denial Letter dated April 30, 2019, but did not offer it after the presentation of evidence, as a clear case of forgotten evidence; and, (b) The judicial claim was filed beyond the mandatory 90+30-day period, hence,

dismissible. When the 90-day period to act expired, without any decision or action from the CIR, the taxpayer only had 30 days to file its judicial claim. Since the taxpayer filed it beyond this mandatory and jurisdictional period, it was time-barred based on long line of established case law. The taxpayer now asks the Court to revisit its decision *without advancing any new point* to convince the Court to reconsider the same.

Respondent CIR maintains that the taxpayer failed to establish any factual or legal basis that would warrant reconsideration of the Court's decision. Its *Comment / Opposition (To Petitioner's Motion for Reconsideration)* states that the *Denial Letter* was already existing prior to the filing of the petition, audit of the Independent Certified Public Accountant and at the time the taxpayer presented its evidence. Further, that the taxpayer had every opportunity to identify, mark, authenticate and formally offer the *Denial Letter* during the course of the proceedings so that its failure to do so cannot now be transformed into a ground for reopening a case that has been fully litigated.

The Court remains *unpersuaded*.

A motion for reconsideration is *not* intended to relitigate the issues that have already been passed upon and resolved. Neither may it be used as a vehicle to rehash arguments previously rejected, absent any showing of palpable error, newly discovered evidence, or intervening circumstances that would justify a departure from the Court's ruling.

In addition, the filing of a motion for reconsideration 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.¹

ACCORDINGLY, the *Motion for Reconsideration (Re: Decision dated 22 April 2026)* is **DENIED** for lack of merit.

SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

¹ *Ortigas & Company Limited Partnership v. Velasco*, G.R. Nos. 109645 & 112564 (Resolution), March 4, 1996.

WE CONCUR:

I reiterate my Separate Concurring Opinion.
JEAN MARIE A. BACORRO-VILLENA

Associate Justice

[Signature]
MARIA ROWENA MODESTO-SAN PEDRO

Associate Justice

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

Associate Justice

[Signature]
LANEE S. CUI-DAVID

Associate Justice

Corazon G. Ferrer-Flores
CORAZON G. FERRER-FLORES

Associate Justice

[Signature]
HENRY S. ANGELES

Associate Justice

[Signature]
PAOLO S. TESTON

Associate Justice

I concur in the result.
DEBBIE JEAN I. CENTENO-DIJAMCO

Associate Justice