REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB NO. 2787** (CTA Case No. 9759)
- versus -	Present: **DEL ROSARIO,** *P.J.*, **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
DIDLEY BOW INVESTMENTS HOLDINGS B.V., Respondent.	Promulgated: SEP 09 2025; 4:15 p.m.

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RESOLUTION

ANGELES, J.:

Submitted for resolution of this Court are the following:

1. Petitioner's **Motion for Reconsideration En Banc's Decision dated September 20, 2024**[1] electronically filed on October 10, 2024, with respondent's **Comment (Re: Motion for Reconsideration dated October 9, 2024)**[2] filed on March 03, 2025; and

2. Respondent's **Motion for Reconsideration (Re: Resolution dated October 10, 2024)**[3] filed on October 18, 2024, to which petitioner failed to file a comment despite due

[1] *En Banc* Docket, pp. 82-86.
[2] *Id.* at pp. 98-104.
[3] *Id.* at 87-94.

notice, as per the Records Verification Report dated March 12, 2025.

On September 20, 2024, the Court *En Banc* promulgated a Decision[4] (assailed Decision) denying the Petition for Review for petitioner's failure to specifically identify the alleged errors in the Decision and Resolution rendered by the Court of Tax Appeals (CTA) – Special Third Division (Court in Division). The dispositive portion of the assailed Decision reads:

> "**WHEREFORE**, premises considered, petitioner's CIR's *Petition for Review* filed on August 16, 2023, is hereby **DENIED** for lack of merit.
>
> Accordingly, the *Decision* dated March 2, 2023, and *Resolution* dated July 5, 2023, both promulgated in CTA Case No. 9759, are **AFFIRMED**.
>
> **SO ORDERED.**"

In the interest of a more orderly discussion, the Court *En Banc* shall first address respondent's Motion for Reconsideration of the *En Banc* Resolution dated October 10, 2024.

Respondent's Motion for Reconsideration of the *En Banc* Resolution

On September 23, 2024, a Notice of Decision was issued by the Court *En Banc* with a copy of the Decision attached thereto,[5] informing the parties that a Decision had been rendered in the present case, and directing both parties to notify the Court of the date when the said notice was received within five (5) days from receipt thereof.

Subsequently, on October 07, 2024, respondent filed its *Compliance*,[6] stating that it had received a copy of the Notice and the attached Decision on September 30, 2024.

However, as reflected in the Records Verification Report dated October 09, 2024,[7] the Court *En Banc* was informed that respondent failed to transmit *via* electronic mail a soft copy of the said Compliance. Consequently, the Court *En Banc* issued a Resolution dated October

[4] *Id.* at pp. 51-61.
[5] *Id.* at p. 50.
[6] *Id.* at pp. 62-77.
[7] *Id.* p. 78.

10, 2024,[8] received by respondent on October 11, 2024, resolving to consider respondent's Compliance filed on October 07, 2024 as not filed for failure to submit the required electronic mail (email)/soft copy within twenty-four hours (24) from the filing of the paper copy, in accordance with CTA *En Banc* Resolution No. 8-2024.[9]

Thereafter, respondent timely filed[10] its *Motion for Reconsideration*[11] on October 18, 2024, wherein it explained that the failure to transmit the electronic copy within the prescribed period was due to an honest mistake, aggravated by counsel's considerable workload, which resulted in the inadvertent omission. Respondent further averred that upon discovering the oversight, its counsel immediately undertook appropriate corrective measures to transmit the soft copy of the Compliance to the designated email address of the Court.

Respondent further submits that CTA *En Banc* Resolution No. 8-2024 is still in the early stages of implementation, and thus respectfully prays that its belated compliance, albeit two (2) days late, be deemed substantial compliance with the said rule. Respondent expresses sincere apologies and undertakes to exercise greater diligence and responsibility moving forward, in adherence to the standards expected by the Court.

Accordingly, finding merit in respondent's explanation, the Court *En Banc* **GRANTS** the *Motion for Reconsideration* and considers the *Compliance* dated October 07, 2024 as duly filed.

With the foregoing matter resolved, the Court *En Banc* now proceeds to address petitioner's Motion for Reconsideration.

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[8] *Id.* at p. 79.

[9] GUIDELINES ON SUBMISSION OF ELECTRONIC COPIES OF PLEADINGS AND OTHER COURT SUBMISSIONS BEFORE THE COURT OF TAX APPEALS PURSUANT TO A.M. No. 10-3-7-SC AND A.M. No. 11-9-4-SC, took effect on September 01, 2024.

[10] Revised Rules of the Court of Tax Appeals, Rule 15, Section 1 provides:

SEC. 1. *Who may and when to file motion.* — Any aggrieved party may seek a reconsideration or new trial of any decision, resolution or order of the Court by filing a motion for reconsideration or new trial within fifteen days from the date of receipt of notice of the decision, resolution or order of the Court in question.

[11] *Supra* note 3.

Petitioner's Motion for Reconsideration of the *En Banc* Decision

As a preliminary matter, We shall first rule on the timeliness of petitioner's filing of its *Motion for Reconsideration*. Section 1, Rule 15 of the Revised Rules of the Court of Tax Appeals provides:

> SECTION 1. *Who may and when to file motion*. — Any aggrieved party may seek a **reconsideration** or new trial of any decision, resolution or order of the Court. He shall file a **motion for reconsideration** or new trial **within fifteen days from the date he received notice of the decision**, resolution or order **of the Court in question**. (Emphasis supplied)

In this case, petitioner received a copy of the assailed Decision[12] on September 25, 2024. Counting fifteen (15) days therefrom, petitioner had until October 10, 2024 to file the instant Motion. Records disclose that the Motion was electronically filed on October 10, 2024, at 3:42 P.M., well within the reglementary period. The transmittal of the hard copies followed on October 15, 2024, or five (5) days thereafter, in compliance with the guidelines set forth under CTA *En Banc* Resolution No. 8-2024.

In his Motion, petitioner argues that the Court *En Banc* erred in denying the Petition for Review for lack of merit, and affirming the Decision[13] dated March 02, 2023 and Resolution[14] dated July 05, 2023, rendered by the Court in Division.

Petitioner reiterates the well-settled principle that taxes are the lifeblood of the government, and in relation therewith, emphasized that claims for tax refunds, being in the nature of tax exemptions, must be strictly construed against the taxpayer. Petitioner contends that respondent failed to discharge the burden of proving its entitlement to the refund claim, noting that the Revenue Officer denied such claim due to respondent's non-compliance with the requisite documentary submissions. Lastly, petitioner maintains that it is incumbent upon the taxpayer-claimant to establish, by competent and sufficient evidence, the factual and legal basis for its claim for tax refund or credit.

On the other hand, in its *Comment*,[15] respondent asserts that the arguments raised by petitioner in the Motion for Reconsideration

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[12] *Supra* note 4.
[13] *En Banc* Docket, pp. 15-28.
[14] *Id.* at pp. 31-33.
[15] *Supra* note 2.

merely reiterate those previously advanced in the Petition for Review filed before the Court *En Banc*. Respondent maintains that petitioner once again questions whether respondent adequately substantiated its claim for tax refund, yet fails to articulate how or why the Court *En Banc* erred in resolving the matter in respondent's favor. Respondent further argues that petitioner simply invokes the findings of the Revenue Officer in denying the claim, without identifying any specific factual finding or legal conclusion relied upon by the Court. Respondent thus characterizes petitioner's position as fundamentally flawed, considering that it is precisely the Revenue Officer's findings that are subject to judicial scrutiny in these proceedings. Finally, respondent submits that the Motion for Reconsideration presents no compelling ground to warrant a reversal or modification of the assailed Decision, the issues therein having been thoroughly examined and judiciously resolved by the Court, both sitting in Division and *En Banc*.

After due consideration of the arguments presented, the Court finds petitioner's *Motion for Reconsideration* bereft of merit.

As aptly pointed out by the respondent, the instant Motion merely reiterates matters that have already been exhaustively pleaded, deliberated upon, and resolved—initially in petitioner's Answer and Motion for Reconsideration before the Court in Division, and subsequently in the Petition for Review before the Court *En Banc*. These arguments have undergone full judicial scrutiny and have been ruled upon by the Court, both in Division and *En Banc*. Petitioner, therefore, fails to raise any novel, substantial, or cogent ground that would warrant a reversal or modification of the assailed Decision.

In *Social Justice Society Officers v. Lim*,[16] citing *Ortigas and Co. Ltd. Partnership v. Judge Velasco*,[17] the Supreme Court emphasized that a motion for reconsideration anchored merely on a rehash of previously raised arguments merits no further judicial consideration, and consequently warrants outright denial. The Court is not duty-bound to engage in the superfluous act of rephrasing or reproducing its prior ruling, particularly when the issues raised have already been squarely passed upon. Thus:

> The grounds relied on being mere reiterations of the issues already passed upon by the Court, there is no need to "cut and paste" pertinent portions of the Decision or re-write the *ponencia* in accordance with the outline of the instant motion.

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[16] G.R. Nos. 187836 & 187916 (Resolution), March 10, 2015 [Per J. Perez, *En Banc*].
[17] G.R. Nos. 109645 & 112564 (Resolution), March 04, 1996 [Per C.J. Narvasa, Third Division].

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As succinctly put by then Chief Justice Andres R. Narvasa in *Ortigas and Co. Ltd. Partnership v. Judge Velasco* on the effect and disposition of a motion for reconsideration:

> 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. (citations omitted)

Guided by the foregoing doctrinal pronouncements, the Court finds no compelling reason to disturb the assailed Decision. Petitioner's Motion constitutes nothing more than a reiteration of arguments already considered and resolved by both the Court in Division and *En Banc*.

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration En Banc's Decision dated September 20, 2024* is hereby **DENIED** for lack of merit.

Conversely, respondent's *Motion for Reconsideration (Re: Resolution dated October 10, 2024)* is **GRANTED**. Accordingly, respondent's Compliance filed on October 07, 2024 is hereby **ADMITTED**.

SO ORDERED.

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HENRY S. ANGELES
Associate Justice

We Concur:

ROMAN G. DEL ROSARIO
Presiding Justice

(On Leave)
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
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice