REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

STORMPARTNERS, INC.
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 11846

Members:

BACORRO-VILLENA, *Chairperson, and*
CUI-DAVID, *JJ.*

Promulgated:

3:05 PM

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RESOLUTION

At bar are petitioner's ***Motion for Reconsideration***, filed on May 7, 2026, and respondent's ***Motion to Admit*** *[Respondent's Comment/Opposition (to Petitioner's Motion for Reconsideration)]*, filed through registered mail on June 8, 2026 and received by the Court on June 11, 2026.

Preliminarily, the Court **GRANTS** respondent's *Motion to Admit [Respondent's Comment/Opposition (To Petitioner's Motion for Reconsideration)]* and **ADMITS** the attached *Comment/Opposition (to Petitioner's Motion for Reconsideration dated May 7, 2026)* as part of the case record in the interest of substantial justice.

Petitioner assails the *Resolution* of the Court dated April 14, 2026, which granted respondent's *Motion to Dismiss*. The dispositive portion of the *Resolution* reads:

> **WHEREFORE**, premises considered, respondent's *Motion to Dismiss,* incorporated in his *Answer with Motion to Dismiss,* is hereby **GRANTED**.
>
> Accordingly, petitioner's *Petition for Relief from Judgment* is hereby **DISMISSED** for lack of jurisdiction.
>
> **SO ORDERED**.

Petitioner argues that, contrary to the findings of the Court, the mistake it invokes falls within the ambit of Rule 38 of the Rules of Court. It asserts that its reliance on the Final Decision on Disputed Assessment (**FDDA**) was a mistake of fact induced by the government, rather than a mere mistake of law or an erroneous legal strategy. The FDDA's phrasing instructed that the taxpayer could appeal to the Commissioner of Internal Revenue "or" to the Court of Tax Appeals (**CTA**) within 30 days. It is petitioner's position that the disjunctive use of "or" misleadingly implied that both options were equally proper alternatives, omitting the critical consequence that choosing to appeal to respondent would forfeit or fail to toll the period to appeal to the CTA. According to petitioner, since it was acting without counsel at the time, it reasonably relied on this directive in good faith.

Petitioner maintains that a Petition for Relief from Judgment is available as a remedy. It reiterates its reliance on *Misnet, Inc. v. Commissioner of Internal Revenue*,[1] asserting that the CTA possesses the authority and equitable power to entertain petitions for relief from judgment under Rule 38. According to petitioner, procedural rules should be relaxed in the interest of substantial justice.

In its *Comment/Opposition*, respondent argues that petitioner raises no new matter warranting reconsideration of the assailed Resolution. Respondent also states that the wording of the FDDA is not misleading, but rather "accurately reflects the remedies available to a taxpayer in case its protest to FAN/FLD is denied pursuant to Section 3.1.4 of Revenue Regulations No. 18-2013, as amended." Respondent reiterates that a Petition for Relief from Judgment is available only when no other remedy is available or adequate to the aggrieved party.

The Court rules in favor of respondent.

In the present *Motion*, petitioner merely reiterates the arguments it previously raised in its *Comment and Opposition (to Respondent's Motion to Dismiss)* filed on November 14, 2025.

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

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[1] G.R. No. 210604, June 3, 2019 [Per J. J. C. Reyes, Jr., Second Division].

Court, does not require a new judicial determination.[2] Thus, there is no necessity to discuss these arguments anew since "this would be a useless formality of 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."[3]

In *Shangri-La International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*,[4] the Supreme Court emphasized that it is incumbent upon the movant to demonstrate that the findings or conclusions sought to be reconsidered are contrary to law:

> 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 has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.
>
> 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. (Citation omitted)

It is 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.[5]

Accordingly, as has been settled and declared in the Court's *Resolution* dated April 14, 2026, the mistake invoked by petitioner is not the type of mistake contemplated under Rule 38, as it is not a mistake of fact but a mistake of law. Moreover,

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

3 *People v. Agacer*, G.R. No. 177751, January 7, 2013 [Per J. Del Castillo, Special First Division] citing *People v. Larrañaga*, G.R. Nos. 138874-75, July 21, 2005 [Per Curiam, *En Banc*] and *Ortigas and Co. Ltd. Partnership v. Judge Velasco*, G.R. No. 109645, March 4, 1996 [Per C. J. Narvasa, Third Division].

4 G.R. No. 159938, January 22, 2007 [Per J. Garcia, First Division].

5 *Social Justice Society (SJS) Officers v. Lim*, G.R. Nos. 187836 & 187916, March 10, 2015 [Per J. Perez, *En Banc*].

the language of the FDDA is not misleading, as it is consistent with Section 3.1.4 of RR No. 12-1999 as amended by RR No. 18-2013.[6] Petitioner's claim that it acted without counsel is likewise unavailing, considering that the present *Petition for Relief from Judgment* was filed with the assistance of counsel. Finally, as respondent correctly points out, and as the Court already held in the assailed *Resolution*, the availability of the remedy of appeal bars recourse to a petition for relief from judgment. A petition for relief from judgment is an equitable remedy and is allowed only in exceptional cases. It is not available if other remedies exist, such as a motion for new trial or appeal.[7]

Accordingly, the Court finds no cogent reason to reverse the assailed *Resolution*.

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration* is hereby **DENIED** for lack of merit.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

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6 Section 3.1.4 of Revenue Regulations (RR) No. 12-1999 as amended by RR No. 18-2013, provides that where the protest is denied by the Commissioner's duly authorized representative, the taxpayer may either: (i) appeal to the CTA within thirty (30) days from receipt of the decision; or (ii) elevate the matter to the CIR through a request for reconsideration within the same period.

7 *Madarang v. Spouses Morales*, G.R. No. 199283, June 9, 2014 [Per J. Leonen, Third Division].