REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

GREEN CROSS, INC., *Petitioner,*	**CTA *EB* NO. 2912** (CTA Case No. 10401)
	Present:
-versus-	**DEL ROSARIO,** *PJ,* **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: SEP 01 2025 10:45am

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RESOLUTION

DEL ROSARIO, P.J.:

For resolution of this Court is petitioner's **Motion for Reconsideration** filed personally and *via* electronic mail on March 18, 2025.[1]

Petitioner seeks the reconsideration of the Court's Decision promulgated on March 3, 2025 (Assailed Decision), the dispositive portion of which reads:

> **WHEREFORE**, premises considered, the present Petition for Review filed by petitioner Green Cross, Inc. is hereby **DENIED** for lack of merit. The Decision dated November 22, 2023 and the Resolution dated April 16, 2024, rendered by the Court's Special Second Division in CTA Case No. 10401 are **AFFIRMED**.

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[1] CTA *En Banc* Docket, pp. 147-169.

SO ORDERED. [2]

Petitioner avers that the Court erred in ruling that petitioner is not entitled to a refund in the amount of ₱117,973,507.78, representing its excise taxes and VAT on excise taxes on the removal of its cologne products/splash colognes from the place of production for the taxable period from November 2018 to December 2019. In support of its claim, petitioner raises the following arguments:

1. There is no inconsistency between the definition of "toilet waters" under Revenue Regulations (RR) No. 8-84 and Executive Order (EO) No. 273;

2. Even the court *a quo*, in its Assailed Decision, recognized that the Commissioner of Internal Revenue (CIR) has taken the position that the change in tax type does not repeal the definition of an item under a revenue regulation issued during the effectivity of the prior tax regime;

3. The definition of "toilet waters" under RR No. 8-84 was repealed only after RR No. 9-23 took effect on July 28, 2023;

4. The government's policy from the time RR No. 8-84 took effect until the enactment of RR No. 9-23 was that fragrances with essential oil content not exceeding 3% by weight are not "*toilet waters*" for the purpose of excise tax under the Tax Code;

5. Revenue Memorandum Circular (RMC) No. 17-02 was an impermissible amendment of RR No. 8-84;

6. The doctrine of *stare decisis* does not apply to the Supreme Court's decisions in the *Avon Cases*; and,

7. Green Cross, Inc.'s (GCI) splash cologne products are basic or common commodities. They are not among the non-essential items subject to excise tax under Section 150 of the Tax Code.

As reflected in the Records Verification Report[3] dated May 8, 2025, as of said date, respondent had not filed a Comment on petitioner's Motion for Reconsideration.

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[2] CTA *En Banc* Docket, pp. 136-137.
[3] CTA *En Banc* Docket, p. 180.

THE COURT'S RULING

After due consideration, the Court finds that the arguments raised in petitioner's Motion substantially reiterate the same issues and grounds previously set forth in its Petition for Review filed before the Court *En Banc* on May 8, 2024, all of which have been exhaustively passed upon and resolved in the Assailed Decision. Accordingly, restating the Court's pronouncements in the Assailed Decision to address the same issues would be an unnecessary redundancy.

As underscored in *Social Justice Society (SJS) Officers vs. Lim*,[4] citing *Ortigas & Co. Ltd. Partnership vs. Judge Velasco*:[5]

> 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); xxx. *(Boldfacing supplied)*

Therefore, the Court finds no cogent reason to modify or reverse its Assailed Decision.

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

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[4] G.R. No. 187836, March 10, 2015.
[5] G.R. No. 109645, July 25, 1994.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

WE CONCUR:

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
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice