22-000049-0062

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CASE NO. 10758

BOEHRINGER INGELHEIM (PHILIPINES), INC.,
Petitioner,

- versus -

NOTICE OF RESOLUTION

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

ATTY. BRYAN ANTHONY C. DIEGO
Bureau of Internal Revenue
Room 703, Litigation Division, BIR National Office Building
Sen. Miriam P. Defensor-Santiago Avenue
Diliman, Quezon City

CASTILLO LAMAN TAN PANTALEON & SAN JOSE
2nd to 5th and 9th Floors, The Valero Tower
122 Valero Street, Salcedo Village
Makati City

GREETINGS:

You are hereby notified by these presents that on **February 25, 2025,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **February 27, 2025.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court II

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

BOEHRINGER INGELHEIM (PHILIPPINES), INC., *Petitioner,*	**CTA CASE NO. 10758**
	Members:
- versus -	**DEL ROSARIO**, *P.J., Chairperson,* **BACORRO-VILLENA**, *and* **CUI-DAVID**, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: FEB 25 2025 3:00PM

x- -x

RESOLUTION

CUI-DAVID, J.:

On October 22, 2024, the Court promulgated a Decision,[1] the dispositive portion of which reads:

> **WHEREFORE**, in light of the foregoing considerations, the *Petition for Review* is **PARTIALLY GRANTED**. Accordingly, respondent is **ORDERED TO REFUND** to petitioner the amount of **₱89,752,626.80**, representing the erroneously paid value-added tax on its importation of prescription drugs and medicines for diabetes, high cholesterol, and hypertension from January 23, 2020 to April 20, 2020.
>
> **SO ORDERED.**

Unconvinced, respondent filed the present *Motion for Partial Reconsideration (Re: Decision promulgated on 22 October 2024)*[2] *(Motion)* on November 13, 2024, *via* personal service, and on November 14, 2024, via electronic mail (e-mail). The *Motion* assails the Decision on the sole ground that:

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[1] Docket – Vol. III, pp. 1191–1210.
[2] *Id.* at 1211–1217.

THIS HONORABLE COURT ERRED IN RULING THAT PETITIONER IS PARTIALLY ENTITLED TO THE REFUND SOUGHT.

In opposing respondent's move for partial reconsideration, petitioner filed its *Opposition (to Motion for Partial Reconsideration dated November 13, 2024)* on November 25, 2024, *via* personal service, and on November 26, 2024, *via* e-mail.

Petitioner contends that the arguments set forth by respondent in his *Motion* are *pro forma*, false, misleading, and bereft of merit. It asserts that the Court correctly ruled on the case based on the evidence admitted in the proceedings, which were the same documents submitted to the Bureau of Internal Revenue in support of the administrative claim for refund. Accordingly, the *Motion* should be denied.

After reviewing the allegations in the *Motion* and the counterarguments proffered by petitioner, the Court finds no cogent reason to reconsider its Decision dated October 22, 2024. The *Motion* fails to present any new or substantial grounds that would warrant a departure from the Court's previous findings and conclusions. Truth be told, the arguments raised have already been passed upon, amply discussed, and considered by the Court in the Decision sought to be reconsidered. Thus, the Court sees no reasonable ground to deviate from its original ruling on the merits of the case.

The ruling in *Social Justice Society (SJS) Officers et al. v. Lim* [3] provides instructive guidance 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.

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[3] *Social Justice Society (SJS) Officers, et al. v. Lim*, G.R. Nos. 187836 & 187916, March 10, 2015 (Resolution).

> 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.

WHEREFORE, premises considered, the *Motion for Partial Reconsideration (Re: Decision promulgated on 22 October 2024)* filed by respondent Commissioner of Internal Revenue on November 13, 2024, is **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice