REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

SPECIAL SECOND DIVISION

AIG SHARED SERVICES CORPORATION (PHILIPPINES),
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. **9879**

Members:

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

Promulgated:
JUN 2 7 2024 2:20 PM

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RESOLUTION

***BACORRO-VILLENA, J.*:**

For the Court's resolution is respondent Commissioner of Internal Revenue's (**respondent**'s) "Motion for Reconsideration (Re: Resolution promulgated 19 March 2024)"[1] (**MR**) filed on 08 April 2024, with petitioner AIG Shared Services Corporation (Philippines)'s (**petitioner's**) "Comment [on Respondent's Motion for Reconsideration dated April 8, 2024]"[2] (**Comment**) filed on 10 May 2024.

In the MR, respondent prays for the setting aside of the grant of writ of execution[3] and the declaration that the same is premature considering that there is a pending Petition for *Certiorari* under Rule 65 of the Rules of Civil Procedure, as amended, before the Court *En Banc.*

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1 Division Docket, Volume IV, pp. 2212-2216.
2 Id., pp. 2218-2239.
3 See Resolution dated 19 March 2024, id., pp. 2206-2211.

Endlessly reiterating the previous arguments (raised in the Motion for Reconsideration filed on 18 May 2023), he or she alleges that the Entry of Judgment (dated 25 January 2023) was received on 30 January 2023 and thus, respondent had until 31 March 2023 to file the Petition for Relief from Judgment (**Petition for Relief**) in compliance with the sixty (60) day-period in Section 3[4], Rule 38 of the 2019 Amendments to the 1997 Rules of Civil Procedure (**Revised Rules of Civil Procedure**). Anent the second period of six (6) months, respondent claims that as of 29 November 2022, the Decision dated 26 October 2021 has yet to be entered in the book of judgment. Thus, the correct reckoning point for the counting of six (6) month-period is on 25 January 2023, or the date of Entry of Judgment. Respondent submits that since the Petition for Relief from Judgment was filed on 31 March 2023, the same was timely filed.

In the Comment, petitioner counters that: (1) prior *Petition for Relief* was not timely filed; (2) assuming it was timely filed, respondent failed to establish valid and sufficient cause to justify the relief from judgment; and, (3) the Petition for *Certiorari* did not stay the issuance of the writ of execution.

We resolve.

An examination of the present MR reveals that it is completely a rehash of the prior arguments that were already discussed and passed upon in the Resolutions of 19 March 2024[5], 29 August 2023[6] and 28 April 2023.[7] Thus, discussing the same merits would be an exercise in futility.

In *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*[8], the Supreme Court declared:

> ...
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> 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.

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4 SEC. 3. *Time for Filing Petition; Contents and Verification.*
5 Supra at note 3.
6 Division Docket, Volume IV, pp. 2057-2064.
7 Id., pp. 1995-2001.
8 G.R. No. 109645, 04 March 1996.

> 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.
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> ...

WHEREFORE, premises considered, the "Motion for Reconsideration (Re: Resolution promulgated 19 March 2024)" filed on 08 April 2024 by respondent Commissioner of Internal Revenue is hereby **DENIED** for lack of merit.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

I CONCUR:

LANEE S. CUI-DAVID
Associate Justice