REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

Second Division

ASURION HONG KONG LIMITED - ROHQ,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 10413

Members:

RINGPIS-LIBAN, *Chairperson*
MODESTO-SAN PEDRO, *and*
FERRER-FLORES, *JJ.*

Promulgated: 9:45 am

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RESOLUTION

RINGPIS-LIBAN, J.:

Submitted before this Court are the following:

1. petitioner's **Motion for Partial Reconsideration with Motion to Reopen Case (Re: Amended Decision dated April 24, 2025)** filed on May 14, 2025, with respondent's **Comment/Opposition (To Petitioner's Motion for Partial Reconsideration with Motion to Reopen Case dated 14 May 2025)** posted on May 26, 2025 and received by the Court on May 29, 2025; and

2. respondent's **Motion for Partial Reconsideration (of the Amended Decision dated 24 April 2025)** posted on May 26, 2025 and received by the Court on May 29, 2025, with petitioner's **Comment (Re: Motion for Partial Reconsideration dated May 26, 2025)** filed on June 25, 2025.

On April 24, 2025, the Court promulgated an *Amended Decision* increasing the refundable amount in the original Decision promulgated on September 10, 2024 by partially granting petitioner's Motion for Partial Reconsideration (Re: Decision dated September 10, 2024) while denying respondent's Motion for Partial Reconsideration (of the Decision dated 10 September 2024), the modified dispositive portion of which reads as follows:

> "**WHEREFORE**, in light of the foregoing considerations, the present *Petition for Review* is **PARTIALLY GRANTED**. Accordingly, respondent is **ORDERED TO REFUND** in favor of petitioner the amount of **Php3,888,799.15** representing petitioner's excess and unutilized input VAT attributable to its zero-rated sales for the four (4) quarters of the CY 2018.
>
> **SO ORDERED.**"

Petitioner's Motion for Partial Reconsideration with Motion to Reopen Case

In its Motion, petitioner seeks partial reconsideration of the above Decision and raises the following arguments for the Court's consideration, *viz.*:

i. the evidence on record sufficiently establishes that "New Asurion Europe Limited" and "Asurion Europe Limited" are one and the same entity;

ii. the evidence on record sufficiently establishes that petitioner's services to Acyan Corporation fall under any of the categories under Section 108(B)(2) of the National Internal Revenue Code (NIRC) of 1997; and

iii. petitioner's input VAT are properly substantiated in accordance with the substantiation and invoicing requirements under the NIRC of 1997 and Bureau of Internal Revenue (BIR) revenue issuances.

As to the first ground, petitioner submits that claims for input value-added tax (VAT) refund, despite their technical nature, are civil cases. As such, the quantum of evidence required to sustain a claim is a mere preponderance of evidence. In this case, petitioner maintains that the evidence on record sufficiently establishes that "New Asurion Europe Limited" and "Asurion Europe Limited" are one and the same entity and the testimony of the independent certified public accountant (ICPA), Mr. Jay Ballesteros, in their Report should suffice to prove the same.

Anent the second ground, petitioner recalls that the Court still upheld the disallowance in the amount of Php992,533.82 (equivalent of US$19,146.10) for petitioner's failure to sufficiently prove the nature of the service rendered to

Acyan Corporation. Petitioner contends that the official receipt (OR) issued to Acyan Corporation readily states that the amount received was in partial/full payment for "Purpose of Travel Cost." Petitioner asserts that such statement already suffices to comply with the requirement that the service fall within the ambit of Section 108(B)(2) of the NIRC of 1997, as amended, which is services rendered other than "processing, manufacturing, or repacking goods."

With regard to the third ground, petitioner insists that its input VAT are properly substantiated in accordance with the substantiation and invoicing requirements under the NIRC of 1997 and BIR issuances. However, in the *Amended Decision*, the Court re-examined the VAT official receipts supporting the denied input taxes to Innove Communications, Inc., Intellicare, Tesoro Allegra Inc., Olive Maintenance Services, Inc. and Globe Telecom and found that petitioner did not attach the said billing statements or invoices to the VAT official receipts that were presented to the Court.

In this regard, petitioner moves for the reopening of trial for the admission of these billing statements or invoices for the Court's consideration. According to petitioner, if the invoices and billing statements were to be admitted, it would have a substantial effect in the conclusions reached in the *Amended Decision.* Petitioner claims that the additional evidence falls within the purview of "newly discovered evidence" since it had relied on the ICPA's findings and conclusion that the input VAT on petitioner's purchases were properly supported by documents which comply with the invoicing requirements. However, petitioner expounds that it was only upon the promulgation of the *Original Decision* dated September 10, 2024 that it learned that the VAT official receipts that were vouched by the ICPA would be insufficient to prove that it had complied with the invoicing requirements.

On the other hand, in his Comment, respondent points out that petitioner's Motion for Partial Reconsideration should be denied for being a prohibited pleading since the said motion is by nature, a second Motion for Reconsideration which is not allowed under Section 7, Rule 15 of the Revised Rules of Court (RRCTA).[1] Citing the case of *Commissioner of Internal Revenue v. Commission on Elections*,[2] respondent opines that the *Amended Decision* dated April 24, 2025, which partly favored the petitioner, merely clarified or corrected the amount granted to it in the *Original Decision* dated September 10, 2024. Nothing more was granted so as to make the same a new decision insofar as petitioner is concerned. Hence, respondent posits that the filing of another motion for reconsideration is not allowed and should be denied for being a *pro forma* motion, in accordance with Section 6, Rule 15 of the RRCTA.

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1 "SECTION 7. *No Second Motion for Reconsideration or for New Trial.* — No party shall be allowed to file a second motion for reconsideration of a decision, final resolution or order; or for new trial."

2 G.R. No. 244155, May 11, 2021.

Nonetheless, respondent contends that aside from its bare allegation, there is nothing on record that will prove that "New Asurion Europe Limited" and "Asurion Europe Limited" are one and the same entity. Respondent avers that the testimony of the ICPA on its own cannot be given any probative value with regard to determining whether "New Asurion Europe Limited" and "Asurion Europe Limited" are one and the same since he is not the proper party to testify on the issue, as he has no personal knowledge and he is not part of any of the said companies.

Respondent further assails petitioner's argument that examination of the OR issued to Acyan Corporation would easily reveal the nature of the services rendered by petitioner. Respondent reiterates that in claims for tax refund, the applicant must prove not only entitlement to the grant of the claim under substantive law, but must also show satisfaction of all the documentary and evidentiary requirements.

Lastly, respondent contends that the documents which petitioner seeks to present are not newly discovered evidence as contemplated under Section 5, Rule 15 of the RRCTA, in relation to Section 1, Rule 37 of the Rules of Court of 1997, as amended,[3] but rather forgotten evidence which it already had access to during trial. As such, respondent submits that the evidence petitioner wishes to present was already in existence or available before trial, known to and obtainable by petitioner, and could have been presented and offered in a seasonable manner.

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

In the case cited by the respondent, *Commissioner of Internal Revenue v. Commission on Elections,*[4] the Supreme Court made a distinction between an Amended Decision of the CTA which reiterates its decision that clarifies or corrects the dispositive portion and an Amended Decision wherein the CTA renders an entirely new decision based on a re-evaluation of the parties' allegations or reconsideration of new and/or existing evidence that were not considered and/or previously rejected in the original decision, as follows:

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[3] "SECTION 1. *Grounds of and period for filing motion for new trial or reconsideration.* – Within the period for taking an appeal, the aggrieved party may move the trial court to set aside the judgment or final order and grant a new trial for one or more of the following causes materially affecting the substantial rights of said party:

(a) Fraud, accident, mistake or excusable negligence which ordinary prudence could not have guarded against and by reason of which such aggrieved party has probably been impaired in his rights; or

(b) Newly discovered evidence, which he could not, with reasonable diligence, have discovered and produced at the trial and, which if presented would probably alter the result.

[4] Supra Note 2.

"Section 1, Rule 8 of the RRCTA requires that an appeal to the CTA *En Banc* must be preceded by the filing of a timely motion for reconsideration or new trial with the CTA Division that issued the decision or resolution. In *Asiatrust*,[5] we held that the rule applies in an amended decision since an amended decision is a different decision, to wit:

> xxx [I]n order for the CTA En Banc to take cognizance of an appeal via a petition for review, a timely motion for reconsideration or new trial must first, be filed with the CTA Division that issued the assailed decision or resolution. Failure to do so is a ground for the dismissal of the appeal as the word 'must' indicates that the filing of a prior motion is mandatory, and not merely directory.
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> The same is true in the case of an amended decision. Section 3, Rule 14 of the same rules defines an amended decision as '[a]ny action modifying or reversing a decision of the Court en banc or in Division.' As explained in *CE Luzon Geothermal Power Company, Inc. v. Commissioner of Internal Revenue*, an amended decision is a different decision, and thus, is a proper subject of a motion for reconsideration.
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> Thus, the failure to file a motion for reconsideration or new trial on the amended decision is a cause for dismissal of the appeal before the *CTA En Banc*.

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In *Asiatrust*, the CTA Division canceled certain tax assessment notices against Asiatrust Development Bank, Inc. (Asiatrust Bank) on the ground of prescription, and maintained the documentary stamp tax and final withholding tax (FWT) deficiency assessments. The CTA Division denied the CIR's motion for reconsideration, but it partly granted Asiatrust Bank's motion and set the case for hearing the reception of the originals of the documents attached to the motion. On March 16, 2010, **the CTA Division issued an Amended Decision modifying its original decision**. It canceled the DST assessment after finding that Asiatrust Bank is entitled to the immunities and privileges granted in the Tax Amnesty Law and limited Asiatrust Bank's liability to the deficiency FWT. Only Asiatrust Bank moved for reconsideration of the Amended Decision, and both parties filed a petition for review before the CTA *En Banc*. When the case reached this Court, we upheld the CTA *En Banc* in denying the CIR's appeal on procedural grounds because the CIR failed to secure reconsideration of the Amended Decision of the CTA Division, in violation of Section 1, Rule 8 of the RRCTA.

The Court, in *Asiatrust*, cited the case of *CE Luzon Geothermal Power Co., Inc. v. Commissioner of Internal Revenue (CE Luzon)*. In *CE Luzon*,

[5] *Asiatrust Development Bank, Inc. v. Commissioner of Internal Revenue, et seq.*, G.R. No. 201530, April 19, 2017

we held that the CIR correctly filed a motion for reconsideration of the CTA Division's Amended Decision because it was a different decision. The amended decision **modified and increased** CE Luzon Geothermal Power Co., Inc.'s (CELG) **entitlement to a refund or tax credit certificate from Php14,879,312.65** to **Php17,277,938.47; hence, the proper subject of a motion for reconsideration anew** on the part of the CIR. Notably, while the CIR moved for reconsideration of the CTA Division's Amended Decision, CELG did not. Nevertheless, the Court did not rule on CELG's non-filing of a motion for reconsideration of the amended decision and proceeded to discuss the merits of the case.

It will be observed in *Asiatrust* and *CE Luzon* that the amended decision of the CTA Division is <u>entirely new</u>. The amended decision is based on a re-evaluation of the parties' allegations or reconsideration of new and/or existing evidence that were not considered and/or previously rejected in the original decision. In *Asiatrust*, the case was set for hearing, and the Court allowed Asiatrust Bank to submit additional evidence, which became the foundation of the amended decision. **In *CE Luzon*, the Court re-evaluated the pieces of documentary evidence supporting CELG's claim for refund of unutilized input Value-Added Tax and found it meritorious, thereby increasing the amount it granted CELG for refund.** In both cases, we held that **the amended decisions are proper subjects of motions for reconsideration.**

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The Court allowed the aggrieved party to seek a reconsideration of the new decision, resolution, or order because it substantially modified, altered, or reversed the previous ruling of the Court. Corollary, a new ruling that is a mere iteration of the previous one may not be reconsidered anew.

x x x

In the instant case, the Amended Decision of the CTA Division is not a 'new' decision, but a reiteration of the Decision dated August 2, 2016. It <u>was not</u> based on a re-evaluation or re-examination of documentary exhibits presented by the parties. The CTA Division, without any modification, repeated *in toto* its discussion and ruling in the original decision that: (1) the COMELEC is liable for the deficiency basic EWT for its failure to withhold EWT on lease contract payments to Smartmatic and Avante; and (2) the COMELEC is not liable for deficiency interest since the liability is imposed on the responsible officer charged with the withholding and remittance of the tax. **However, since the *dispositive portion* of the decision ordered the COMELEC to pay the entire amount** of P49,082,867.69 **(deficiency basic EWT plus deficiency interest), the CTA Division reflected in the Amended Decision the COMELEC's correct liability** of Php30,645,542.62 **without the deficiency interest as discussed in the body of the original**

> **Decision**. Indeed, **the Amended Decision is a mere clarification, a correction at best, of the amount due from the COMELEC**." *(Citations omitted, emphases and underscoring added)*

From the foregoing, an aggrieved party may seek a reconsideration of the new decision, resolution, or order when it substantially modifies, alters, or reverses the previous ruling of the Court. On the other hand, a new ruling that is a mere iteration of the previous one may not be reconsidered anew. In other words, an Amended Decision is an entirely new decision which supersedes the original decision, for which a new motion for reconsideration may be filed again. And, the "second" motion does not partake the nature of a prohibited pleading because the Amended Decision is an entirely new decision which supersedes the original, for which a new motion for reconsideration may be filed again.

Herein, this Court issued the *Amended Decision* on April 24, 2025 which modified and increased petitioner's entitlement to refund unutilized input VAT from Php3,158,884.98 to Php3,888,799.15, after re-evaluation and re-examination of the documentary exhibits presented by petitioner in its Motion for Partial Reconsideration (Re: Decision dated September 10, 2024) filed on October 1, 2024. It was not a mere correction but rather, a modification of the refundable amount after a thorough re-examination of the evidence on record. As such, the Court may entertain petitioner's Motion for Partial Reconsideration of the *Amended Decision*.

With regard to petitioner's assertion that "New Asurion Europe Limited" and "Asurion Europe Limited" are one and the same entity based on the testimony of the ICPA, Mr. Jay Ballesteros, which should suffice to prove the same, the Court is not convinced.

Time and again, it bears stressing that while the ICPA is commissioned to assist the Court in determining the merits of a taxpayer's case, the Court is not bound by its findings since the ICPA Report is but a tool or guide to aid the Court in the resolution of the case, it is only persuasive in nature and not conclusive upon the Court.[6] The Court will still examine, verify, and evaluate the documents audited by the ICPA, to which the Court, in its sound discretion, may render judgment without considering the ICPA Report.

This is not, however, to say that the Court disregarded the findings of the ICPA in his Report, as this Court took into consideration of the ICPA's findings. Nevertheless, upon its own review of the records, and as previously discussed in both the Decision dated September 10, 2024, and the Amended Decision dated April 24, 2025, petitioner failed to submit proof that the entities are one and the same.

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[6] Section 3, Rule 13 of the Revised Rules of the Court of Tax Appeals.

As to petitioner's argument that the OR issued to Acyan Corporation readily states that the service for "Purpose of Travel Cost" already suffices to comply with the requirement that the service fall within the ambit of Section 108(B)(2) of the NIRC of 1997, as amended, which is services rendered other than "processing, manufacturing, or repacking goods," the Court finds the same untenable.

To reiterate, upon examination of Exhibit "P-26-4", which is the only OR issued to Acyan Corporation, the nature of the services rendered by petitioner is not apparent and does not corroborate the testimony of its witnesses. The subject OR merely states that the amount received was in partial/full payment for "Purpose for Travel Cost", which does not convey what type of service was actually rendered. Correspondingly, the Court cannot reasonably determine with the available evidence on record what such service entail –which would have been clear if petitioner submitted the service agreement it entered into with Acyan Corporation. Again, it bears stressing that actions for tax refund are in the nature of a claim for exemption and is therefore construed in *strictissimi juris* against the taxpayer.

While it is true that the standard of proof required in civil cases is preponderance of evidence, the strict construction in the appreciation of evidence still must be applied in due to the nature of tax refunds as a form of tax exemption, and in the present case, petitioner failed to discharge this burden.

The burden is on the taxpayer to show that it has strictly complied with the conditions for the grant of the tax refund since actions for tax refund, as in the present case, are in the nature of tax exemptions. They are regarded as derogation of sovereign authority and to be construed *strictissimi juris* against the person or entity claiming the refund.[7] The pieces of evidence presented entitling a taxpayer to an exemption are also *strictissimi* scrutinized and must be duly proven.[8] Hence, an applicant for a claim for tax refund or tax credit must not only prove entitlement to the claim but also compliance with all the documentary and evidentiary requirements.[9]

As to petitioner's last argument that since ORs supporting the denied input taxes to Innove Communications, Inc., Intellicare, Tesoro Allegra Inc., Olive Maintenance Services, Inc. and Globe Telecom were not attached to the billing statements and, as such, petitioner moves for the reopening of trial for

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[7] *Commissioner of Internal Revenue v. Interpublic Group of Companies, Inc.*, G.R. No. 207039, August 14, 2019; *Commissioner of Internal Revenue v. S.C. Johnson and Son, Inc.,* G.R. No. 127105, June 25, 1999.

[8] *Kepco Philippines Corporation v. Commissioner of Internal Revenue*, G.R. No. 179961, January 31, 2011, citing *Atlas Consolidated Mining and Development Corporation v. Commissioner of Internal Revenue*, G.R. No. 159490, February 18, 2008.

[9] *Eastern Telecommunications Philippines, Inc. v. Commissioner of Internal Revenue*, G.R. No. 183531, March 25, 2015, citing *J.R.A. Philippines, Inc. v. Commissioner of Internal Revenue*, G.R. No. 171307, August 28, 2013.

the admission of these billing statements or invoices, the Court cannot allow the same.

A motion for reopening trial is not specifically mentioned and prescribed as a remedy by the Rules of Court. There is no specific provision in the Rules of Court governing motions to reopen. It is albeit a recognized procedural recourse or device, deriving validity and acceptance from long, established usage. *xxx* controlled by no other rule than that of the paramount interests of justice, resting entirely in the sound judicial discretion of the Court; and its concession, or denial, by said Court in the exercise of that discretion will not be reviewed on appeal unless a clear abuse thereof is shown.[10]

Albeit Section 8 of Republic Act (RA) No. 1125,[11] as amended by RA No. 9282, expressly provides that proceedings before this Court shall not be governed strictly by technical rules of evidence, the same should still be balanced considering that application of technical rules may be relaxed only in the interest of substantial justice and to benefit the deserving.

In *Republic of the Philippines v. Sandiganbayan, et al.*,[12] the Supreme Court stressed the general rule that evidence may not be given piecemeal. However, when the attendant facts warrant the introduction of further evidence that would qualify a good reason for reopening the case and would serve the interest of justice, the Court may allow the reception of additional evidence.

Here, petitioner failed to discharge this burden. The present Motion to Reopen does not offer any justification for the correction to warrant the subsequent submission of such exhibits after judgment was already rendered. What is apparent is that petitioner failed to carefully examine and scrutinize all of its supporting evidence before submitting the same to the Court during the trial stage. By exercising reasonable diligence, petitioner could have immediately prepared and presented the "supporting documents" in a timely manner. Absent justifiable explanation, a liberal application of the rules of procedure to suit petitioner's purpose would clearly pave the way for injustice as it would be rewarding an act of negligence with undeserved tolerance.[13]

It is essential for all the parties to present all arguments and available evidence in support of their respective positions to the court before the case is deemed submitted for judgment save only under exceptional circumstances, as held in the case of *Lolita R. Alamayri v. Rommel Pabale, et al.*,[14] to wit:

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10 *Ramon J. Alegre v. Hon. Manuel T. Reyes, et al.*, G.R. No. L-56923, May 9, 1988.
11 "An Act Creating the Court of Tax Appeals", June 16, 1954.
12 G.R. No. 152375, December 13, 2011.
13 *Commissioner of Internal Revenue v. A. Soriano Corporation, et. al.*, G.R. No. 113703, January 31, 1997.
14 G.R. No. 151243, April 30, 2008.

> "**The parties must diligently and conscientiously present all arguments and available evidences in support of their respective positions to the court before the case is deemed submitted for judgment. Only under exceptional circumstances may the court receive new evidence after having rendered judgment; otherwise, its judgment may never attain finality since the parties may continually refute the findings therein with further evidence.** Alamayri failed to provide any explanation why she did not present her evidence earlier. Merely invoking that the ends of justice would have been best served if she was allowed to present additional evidence is not sufficient to justify deviation from the general rules of procedure. Obedience to the requirements of procedural rules is needed if the parties are to expect fair results therefrom, and utter disregard of the rules cannot justly be rationalized by harking on the policy of liberal construction. Procedural rules are tools designed to facilitate the adjudication of cases. Courts and litigants alike are thus enjoined to abide strictly by the rules. And while the Court, in some instances, allows a relaxation in the application of the rules, this, we stress, was never intended to forge a bastion for erring litigants to violate the rules with impunity. The liberality in the interpretation and application of the rules applies only to proper cases and under justifiable causes and circumstances. While it is true that litigation is not a game of technicalities, it is equally true that every case must be prosecuted in accordance with the prescribed procedure to insure an orderly and speedy administration of justice." *(Emphases added)*

Petitioner did *not* give any cogent reason to justify the belated submission of additional evidence. The documents that petitioner also would like to present are *not newly discovered evidence.* As correctly pointed out by respondent, they are readily available and already in existence even before or during trial and could have been presented and offered seasonably, were it not for the sheer oversight by petitioner.

Correspondingly, petitioner's Motion to Reopen Case is denied for lack of merit.

The Court shall now proceed to determine the merits of respondent's Motion.

Respondent's Motion for Partial Reconsideration

In his Motion, respondent assails the *Amended Decision*, particularly to the increase in the grant of petitioner's claim for refund and raises the following arguments for the Court's consideration, to wit:

i. the evidence of petitioner should not be given any probative value for being hearsay evidence;

ii. petitioner failed to prove that the services were rendered in the Philippines; and

iii. as a rule, services rendered by petitioner, an ROHQ based in the Philippines and its related company do not fall under the transactions subject to zero-percent VAT rate.

As to the first ground, respondent asserts that the *Amended and Restated Services Agreement* marked as Exhibit "P-16" cannot aide in determining the nature of the service rendered by petitioner to all of its clients. Respondent expounds that the said Agreement refers only to the transactions between petitioner and Asurion Insurance Service, Inc., and with regard to petitioner's other clients, *i.e.*, Acyan Corporation and New Asurion Europe Limited, there is no sufficient evidence to prove what type of services were rendered to them.

With regard to the second ground, respondent insists that petitioner failed to sufficiently establish that the services subject of the case were performed in the Philippines since the Service Agreement between petitioner and Asurion Insurance Service, Inc. does not categorically state that the contracted service shall be performed exclusively in the Philippines.

Lastly, respondent reiterates that the services rendered by petitioner, an ROHQ based in the Philippines, to its parent company outside the Philippines and related company do not fall under the transactions subject to zero-percent VAT rate.

On the other hand, in its Comment, petitioner points out that respondent's Motion contains a mere reiteration of the arguments already submitted to, weighed, and pronounced without merit by the Court in the *Amended Decision.*

In any case, petitioner asserts that the evidence adequately shows that the contracted services were rendered in the Philippines and that its services were not rendered to its parent company in Hong Kong but to corporations other than its parent company which are doing business and established outside the Philippines (*i.e.*, USA, UK, and Japan).

After due consideration, the Court similarly finds respondent's Motion for Partial Reconsideration bereft of merit.

As correctly pointed out by petitioner, the grounds proffered by respondent in his Motion for Partial Reconsideration are the same arguments, and are mere restatements of the matters, that were already raised by respondent in his *Motion for Partial Reconsideration (of the Decision dated 10 September 2024)* posted on October 4, 2024 and in his *Memorandum* posted on January 4, 2023,[15] which were already addressed by the Court in the *Amended Decision* dated April 24, 2025.

In the case of *Shangri-La International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*,[16] the Supreme denied a Motion for Reconsideration for being mere reiteration of previous arguments and for failing to raise matters substantially plausible or compellingly persuasive to warrant the reversal of the Decision being assailed, to wit:

> "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.
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> 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."

Accordingly, nothing is left for this Court but to deny respondent's Motion for Partial Reconsideration. The Court finds no compelling reason to reverse or modify the conclusions reached in the Amended Decision promulgated on April 24, 2025.

WHEREFORE, premises considered, petitioner's Motion for Partial Reconsideration with Motion to Reopen Case (Re: Amended Decision dated April 24, 2025) and respondent's Motion for Partial Reconsideration (of the Amended Decision dated 24 April 2025) are both **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

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[15] Docket – Vol. 2, pp. 771 to 784.
[16] G.R. No. 159938, January 22, 2007, citing *Guerra Enterprises Company, Inc. v. Court of First Instance of Lanao del Sur, et al.*, G.R. No. L-28310, April 17, 1970.

We Concur:

(On Leave)
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice