REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

IRISH FE N. AGUILAR, MAJELLA R. CANZON, HELEN B. CRUDA, MARIA AMPARO M. DATO, & RUTH C. MANGROBANG,
Petitioners,

- versus -

HONORABLE LILIA CATRIS GUILLERMO, in her capacity as COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA *EB* NO. 2692
(CTA Case No. 9629)

Present:

DEL ROSARIO, *P.J.,*
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, *and*
ANGELES, *JJ.*

Promulgated:

JUL 2 2 2024 11:50 a.m.

x - x

RESOLUTION

CUI-DAVID, J.:

Not convinced with the ruling of the Court *En Banc*, petitioners seek reconsideration of the Decision[1] promulgated on February 7, 2024, the dispositive portion of which reads:

> **WHEREFORE**, premises considered, the instant *Petition for Review* filed by petitioners Irish Fe N. Aguilar, Majella R. Canzon, Helen B. Cruda, Maria Amparo M. Dato, and Ruth C. Mangrobang on September 22, 2022, is **DENIED** for lack of merit. The Decision dated September 30, 2021 and Resolution dated August 18, 2022 rendered by the Court's Third Division in CTA Case No. 9629 are **AFFIRMED**.
>
> **SO ORDERED.**

Petitioners anchor their *Motion for Reconsideration (to the Decision dated 7 February 2024)*[2] filed on March 6, 2024, on the following grounds.

[1] *En Banc* Docket, pp. 218-248.

A. THE HONORABLE COURT ACTED OUTSIDE OF ITS JURISDICTION WHEN IT DETERMINED THE CONSTITUTIONALITY OF SECTION 2(d)(1) OF RMC NO. 31-2013, WHILE THE SAME WAS ALREADY ADJUDGED BY HONORABLE REGIONAL TRIAL COURT.

B. THE HONORABLE COURT ERRED WHEN IT HELD THAT PETITIONERS ARE NOT ENTITLED TO THEIR CLAIMS FOR REFUND.

Petitioners' *Motion for Reconsideration* must fail.

After a careful examination of the record and meticulous evaluation of the arguments proffered by petitioners in their *Motion for Reconsideration*, the Court *En Banc* finds that all the arguments have already been thoroughly discussed and resolved, first by the Court in Division and subsequently on appeal, by the Court *En Banc*. Restating the discussion would be a waste of the Court *En Banc* 's time and resources.

The Supreme Court's pronouncement in *Social Justice Society (SJS) Officers et al. v. Lim,* [3] is highly instructive:

> 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 therefore, 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); *i.e.*, <u>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</u>, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the

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[2] *Id.*, pp. 287-300.
[3] G.R Nos. 187836 & 187916, March 10, 2015.

> arguments in the motion are too unsubstantial to require consideration, etc. *[Emphasis supplied]*

Given the foregoing, the Court *En Banc* finds no compelling reason to reconsider, modify, or reverse the assailed Decision.

WHEREFORE, premises considered, the *Motion for Reconsideration (to the Decision dated 7 February 2024)* filed by petitioners Irish Fe N. Aguilar, Majella R. Canzon, Helen B. Cruda, Maria Amparo M. Dato, and Ruth C. Mangrobang on March 6, 2024, is **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

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

CORAZON G. FERRER-FLORES
Associate Justice

ON OFFICIAL BUSINESS
HENRY S. ANGELES
Associate Justice