REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA *EB* NO. 2965** (CTA Case No. 10500)
	Present:
- versus -	**RINGPIS-LIBAN,** *P.J.,* **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
GLOBAL BUSINESS POWER CORPORATION, *Respondent.*	Promulgated: APR 14 2026 1:10

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RESOLUTION

CUI-DAVID, J.:

Before the Court *En Banc* is petitioner's *Motion for Reconsideration (Re: Decision dated 10 October 2025) [Motion],*[1] filed on October 27, 2025, assailing the *Decision*[2] promulgated on October 10, 2025 (*assailed Decision*), the dispositive portion of which reads:

Assailed Decision:

> **WHEREFORE**, in light of the foregoing considerations, the present *Petition for Review* is **DENIED** for lack of merit.
>
> Accordingly, the Decision dated February 29, 2024 and the Resolution dated July 19, 2024, promulgated by the Court in Division in CTA Case No. 10500, are **AFFIRMED** *in toto.*
>
> **SO ORDERED.**

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[1] *En Banc (EB)* Docket, pp. 96-111.
[2] *EB* Docket, pp. 71-88.

The *assailed Decision* sustained the ruling of the Court in Division, which ordered petitioner to refund ₱10,521,601.39, representing respondent's excess and unutilized creditable withholding taxes (CWTs) for taxable year 2018.

In seeking reconsideration of the *assailed Decision*, petitioner assigns the following error allegedly committed by the Court *En Banc*:

> WITH ALL DUE RESPECT, THE HONORABLE COURT ERRED WHEN IT DENIED PETITIONER'S PETITION FOR REVIEW AND AFFIRMED THE DECISION AND RESOLUTION IN CTA CASE NO. 10500 ORDERING PETITIONER TO REFUND RESPONDENT THE AMOUNT OF TEN MILLION FIVE HUNDRED TWENTY-ONE THOUSAND SIX HUNDRED ONE PESOS AND THIRTY-NINE CENTAVOS (₱10,521,601.39)

By way of *Comment/Opposition (Re: Motion for Reconsideration dated October 24, 2025)*[3] filed on December 9, 2025, respondent argues that petitioner's *Motion* should be denied outright for lack of merit. According to respondent, petitioner merely reiterates arguments already raised in the *Petition for Review*, which have already been considered, settled, and found to be without merit in the assailed *Decision:* hence, reconsideration is unwarranted.

After a careful review of petitioner's *Motion for Reconsideration* respondent's *Comment/Opposition*, the Court *En Banc* finds no cogent reason to depart from its ruling. Petitioner has failed to present any new, substantial, or compelling argument that would warrant a modification or reversal of the Court *En Banc's* findings and conclusions in the assailed *Decision*. The arguments raised in the present *Motion* have already been **addressed, discussed, and resolved** therein. Accordingly, there exists no sufficient basis to disturb, much less overturn, the Court En Banc's determination on the merits of the case.

On this point, the Supreme Court's pronouncement in *Social Justice Society (SJS) Officers, et al. vs. Lim*[4] is instructive:

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[3] *EB* Docket, pp. 118-125.
[4] G.R. No. 187836, March 10, 2015.

x---x

> "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); 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.**" (*Boldfacing supplied*)

ACCORDINGLY, there being no new matters or issues raised that would merit a reconsideration, much less modification of the *assailed Decision* dated October 10, 2025, petitioner's *Motion for Reconsideration (Re: Decision dated 10 October 2025)* is **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:

MA. BELEN RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA G. MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice