REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PULP SPECIALTIES PHILIPPINES, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA *EB* NO. 2575
(CTA Case No. 9936)

Present:

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

Promulgated:
JAN 16 2023 1:25 PM

x - x

RESOLUTION

CUI-DAVID, J.:

This resolves petitioner's *Motion for Reconsideration*[1] filed on September 19, 2022, with respondent's *Comment/Opposition*[2] filed through registered mail on October 28, 2022, and received by the Court on November 8, 2022.

Petitioner seeks reconsideration of the Decision[3] promulgated on August 31, 2022, the dispositive portion of which reads:

> **WHEREFORE**, premises considered, the instant Petition for Review is **DENIED** for lack of merit. Accordingly, the assailed Decision dated July 8, 2021, and the assailed Resolution dated February 8, 2022, both rendered by the

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[1] *En Banc* docket, pp. 117-142.
[2] *En Banc* docket, pp. 152-155.
[3] *En Banc* docket, pp. 90-112.

Court's Third Division in CTA Case No. 9936, are **AFFIRMED**.

SO ORDERED.

In asking for a reconsideration, petitioner assigns the following errors allegedly committed by the Court *En Banc*:

> **With due respect, the CTA En Banc seriously erred when it affirmed the Assailed Decision and Assailed Resolution of the CTA Third Division when the latter failed to assume jurisdiction over this case and likewise failed to grant Petitioner's claim for refund as the CTA Third Division failed to recognize the following:**
>
> **A. Petitioner's administrative claim was acted upon by the CIR, through a series of official acts including a certification on the submission of complete documents and recommendation for refund in the amount of ₱2,515,094.62, and thus cannot be deemed "deemed denied" after the lapse of the 120+30-day period.**
>
> **B. The Denial Letter dated August 16, 2018 is a decision of the respondent, wherein Petitioner is given an option to file an appeal to the CTA as provided for under Section 112(C) of the Tax Code, as amended, and Section 7(a)(1) of Republic Act (RA) No. 1125, as amended.**
>
> **C. The phrase "whichever is sooner" as provided by the Supreme Court in *Silicon case* and cited by this CTA Third Division amounts to a judicial legislation, and nowhere to be found either in the Tax Code, as amended, or in RA No. 1125, as amended.**
>
> **D. The interpretation of the purpose of the 120+30-day period should be consistent with the legislative intent behind the amendment to Section 112(C) of the Tax Code.**
>
> **E. Equity dictates that rules of technicality should not defeat a valid claim; Petitioner is entitled to the refund of VAT pursuant to the principle of *solutio indebiti*.**

By way of *Comment/Opposition*, respondent submits that petitioner's *Motion for Reconsideration* of the Decision dated August 31, 2022, should be denied for utter lack of merit.

Respondent submits that petitioner's *Motion for Reconsideration* is simply a rehash of its *Petition for Review* dated March 8, 2022, which the Court *En Banc* has already passed upon. Hence, he reiterates his *Comment/Opposition* to petitioner's *Petition for Review* dated March 8, 2022 as his *Comment/Opposition* to the instant *Motion for Reconsideration.*

Indeed, a perusal of petitioner's *Motion for Reconsideration* readily shows that the arguments raised by petitioner were all squarely discussed and passed upon, first by the Court in Division and subsequently on appeal by the Court *En Banc.*

We have held that in cases where a *Motion for Reconsideration* presents a mere rehash of the movant's arguments, this Court may deal with the motion *summarily* in keeping with the Supreme Court's ruling in the case of *Ortigas and Company Limited Partnership v. Judge Tirso Velasco and Dolores V. Molina,*[4] to wit:

> 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, 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

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[4] *Commissioner of Internal Revenue v. V.Y. Domingo Jewellers, Inc.*, C.T.A. EB Case No. 2313 (C.T.A. Case No. 9367) (Resolution), [September 1, 2022]), citing the case of *Ortigas and Company Limited Partnership v. Judge Tirso Velasco and Dolores V. Molina*, G.R. Nos. 109645 & 112564, 04 March 1996.

> are too unsubstantial to require consideration, etc. ... (*Emphasis supplied)*

There being no new matters and issues raised that will merit a modification, let alone a reversal of the assailed Decision dated August 31, 2022, the Court is left without option but to deny petitioner's plea for reconsideration.

WHEREFORE, petitioner's *Motion for Reconsideration* filed on September 19, 2022, is **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

We Concur:

ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate 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
MARIAN IVY F. REYES-FAJARDO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice