

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

FABROSSI FOOD GROUP
INC., ENZED TRADE INC., D.
ASILO MEATSHOP, D.E.A.
MEAT TRADING AND
IMPORT CORP., FOOD
SPHERE INC., VIRGINIA
FOOD, INC., NIAN'S
TRADING, INC.,
ALTERNATIVES FOOD
CORP., and PHILIPPINE
ASSOCIATION OF MEAT
PROCESSORS, INC. (PAMPI),
Petitioners,

CTA Case No. 10111

Members:
DEL ROSARIO, P.J., Chairperson,
MANAHAN, and
REYES-FAJARDO II.

- versus -

COMMISSIONER OF
CUSTOMS as represented by
the HON. REY LEONARDO B.
GUERRERO,

Respondent.

Promulgated:

FEB 28 2023 ; 2:31 P.M.

x -----x

RESOLUTION

REYES-FAJARDO, I:

For the Court's resolution is petitioners' Motion for Reconsideration [of the Court's Decision dated September 22, 2022] dated October 20, 2022,¹ taking into consideration respondent's Comment (On Motion for Reconsideration dated October 20, 2022) dated November 2, 2022.²

¹ Motion for Reconsideration, Docket - Vol. III, pp. 1600 to 1618.

² Comment, Docket - Vol. III, pp. 1636 to 1638.

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On September 22, 2022, the Court promulgated a Decision³ ("Assailed Decision") denying petitioners' prayer that: (1) a temporary restraining order ("TRO") and/or writ of preliminary injunction ("WPI") be issued enjoining respondent from enforcing its demand for the payment of the differential rate of thirty-five percent (35%) from March 5, 2019 to May 16, 2019 and imposing the corresponding surcharges and interests; (2) Customs Memorandum Circular ("CMC") No. 131-2019 be declared null and void; and (3) the Demand Letters issued by the Bureau of Customs ("BOC") District Collector be declared null and void, for lack of merit. The dispositive portion reads:

" **WHEREFORE**, in light of the foregoing considerations, the instant Petition is **DENIED** for lack of merit. The application for the issuance of TRO and/or Writ of Preliminary Injunction is hereby **DENIED**.

SO ORDERED."

On October 21, 2022, petitioners filed a Motion for Reconsideration of the assailed Decision, reiterating as follows:

1. The sudden implementation of the 35% duty rate without proper notice to the petitioners violated their right to due process.

Respondent BOC is the indispensable party in this case and the District Collector is a mere necessary party.

On November 2, 2022, respondent filed a Comment (On Motion for Reconsideration dated October 20, 2022) stating that no new matters have been introduced by petitioners to warrant a reconsideration or reversal of the assailed Decision.⁴

On December 5, 2022, petitioners' Motion for Reconsideration, with respondent's Comment, was submitted for resolution.

After a careful review of the records of this case, the Court finds no compelling reason to reverse or modify the assailed

³ Decision, Docket - Vol. III, pp. 1560 to 1598.

⁴ Comment, Docket - Vol. III, pp. 1636 to 1638.

Decision dated September 22, 2022. The issues presented by petitioners have already been passed upon and discussed at length by the Court. Petitioners adduced no substantial argument to warrant the reconsideration or modification sought. Any further discussion will only be unnecessarily repetitive.

As such, the Court finds no compelling reason to reconsider, modify or even reverse the assailed Decision. The pronouncement in *Social Justice Society (SJS) Officers, et al. v. Lim*,⁵ is instructive:

The grounds relied on being mere reiterations of the issues already passed upon by the Court, there is no need to “cut and paste” pertinent portions of the Decision or re-write the ponencia in accordance with the outline of the instant motion.

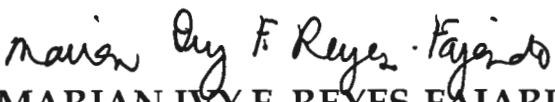
As succinctly put by then Chief Justice Andres R. Narvasa in *Ortigas and Co. Ltd. Partnership v. Judge Velasco* on the effect and disposition of a motion for reconsideration:

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.

⁵ G.R Nos. 187836 & 187916, March 10, 2015.

WHEREFORE, in light of the foregoing considerations, petitioners' Motion for Reconsideration [of the Court's Decision dated September 22, 2022] is **DENIED** for lack of merit.

SO ORDERED.


MARIAN IVY F. REYES-FAJARDO
Associate Justice

WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice

(On leave)
CATHERINE T. MANAHAN
Associate Justice