REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA *EB* NO. 2364** *(CTA Case No. 9669)*
-versus-	
NEW YORK BAY PHILIPPINES, INC., *Respondent.*	

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NEW YORK BAY PHILIPPINES, INC., *Petitioner,*	**CTA *EB* NO. 2366** *(CTA Case No. 9669)*
	Present:
-versus-	**DEL ROSARIO, P.J.,** **UY,** **RINGPIS-LIBAN,** **MANAHAN,** **BACORRO-VILLENA,** **MODESTO-SAN PEDRO,** **REYES-FAJARDO,** *and* **CUI-DAVID,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: JUL 2 1 2022 1:00 pm

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RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is the Commissioner of Internal Revenue's ("CIR") **Motion for Reconsideration (En Banc Decision dated 24 March 2022)**[1] ("Motion"), filed via registered mail on 12 April 2022 and received by the Court on 5 May 2022, with New York Bay Philippines, Inc.'s ("NYBP") **Comment (Re: Motion for Reconsideration dated April 12, 2022)**[2] ("Comment"), filed on 8 June 2022.

In his Motion, the CIR seeks the reversal and setting aside of this Court's Decision[3] ("Assailed Decision"), promulgated on 24 March 2022, the dispositive portion of which reads as follows:

> "**WHEREFORE**, in light of the foregoing considerations, the instant Petition for Review filed by Commissioner of Internal Revenue is hereby **DENIED**. Meanwhile, the Petition for Review filed by New York Bay Philippines, Inc. is hereby **GRANTED**. Accordingly, the case is **REMANDED** to the Court of Tax Appeals First Division for the proper determination of the refundable amount.
>
> Meanwhile, the Commissioner of Internal Revenue's Notice of Change of Address is **NOTED**.
>
> **SO ORDERED**."[4]

The CIR argues that the Court in Division erred in giving due course to the Petition for Review filed by NYBP as the latter failed to submit the complete documents in support of its administrative claim for VAT refund.[5]

Meanwhile, in its Comment, NYBP counter-argues by claiming that (a) the arguments raised in the instant Motion are mere reiterations of the ones forwarded in the CIR's Petition for Review, docketed as CTA *EB* No. 2364, which have already been resolved by the Court *En Banc* in the Assailed Decision;[6] (b) the CIR's contention that NYBP failed to submit the complete supporting documents with its administrative claim lacks any basis;[7] (c) assuming, for the sake of argument, that NYBP did, in fact, fail to submit the complete supporting documents, it was still incumbent upon the CIR to deny NYBP's administrative claim within the 120-day reglementary period;[8] and (d) non-submission of the complete supporting documents with an administrative claim is not fatal to a taxpayer's judicial claim, as the Court of Tax Appeals is not barred from receiving, evaluating, and appreciating new evidence submitted before it.[9]

The CIR's Motion lacks merit.

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[1] *EB* Case No. 2364, Records, pp. 111-115.
[2] *Id.*, pp. 120-138.
[3] *Id.*, pp. 84-105.
[4] *Id.*, p. 104.
[5] *Id.*, pp. 112-114.
[6] *Id.*, pp. 123-126.
[7] *Id.*, pp. 126-131.
[8] *Id.*, pp. 131-134.
[9] *Id.*, pp. 134-136.

A perusal of the Motion shows that the arguments raised therein are merely copied *verbatim* from the CIR's Petition for Review, with the mere addition of transitional words such as "therefore". Moreover, these arguments have already been considered, passed upon, and resolved by this Court in its Assailed Decision.

It is well-settled that a Motion for Reconsideration containing a mere rehash of grounds and arguments that have already been considered and resolved by the Court before the Decision sought to be reconsidered is rendered does not need a new judicial determination.[10] The Court need not "cut and paste" pertinent portions of the Decision or re-write the *ponencia* in accordance with the outline of the Motion for Reconsideration.[11] Therefore, there is no necessity to discuss and rule again on these grounds since this would be a useless formality of ritual invariably involving merely a reiteration of the reasons for rejecting the arguments advanced by the movant already set forth in the judgment.[12]

In ***Shangri-la International Hotel Management v. Developers Group of Companies, Inc.***,[13] the Supreme Court enunciated that it is incumbent upon the movant to convince the Court that certain findings or conclusions are contrary to law, 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.
>
> 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."
> (Emphasis, Ours.)

Given that the CIR's rehash of his prior arguments does not identify or elucidate any such findings or conclusions in the Assailed Decision, the Court sees no reason to grant his Motion.

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[10] People v. Agacer, G.R. No. 177751, 7 January 2013 *citing* People v. Larrañaga, G.R. Nos. 138874-75, 21 July 2005; Madeleine Mendoza-Ong v. Hon. Sandiganbayan, et al., G.R. Nos. 146368-69, 18 October 2004.

[11] Land Bank of the Philippines v. Gallego, Jr., G.R. No. 173226, 31 January 2018 *citing* Social Justice Society (SJS) Officers v. Lim, G.R. No. 187836, 10 March 2015 *and* Ortigas Land Co. Ltd. Partnership v. Judge Velasco, G.R. No. 109645, 4 March 1996.

[12] *Ibid*; People v. Agacer, G.R. No. 177751, 7 January 2013 *citing* People v. Larrañaga, G.R. Nos. 138874-75, 21 July 2005 *and* Ortigas Land Co. Ltd. Partnership v. Judge Velasco, G.R. No. 109645, 4 March 1996.

[13] G.R. No. 159938, 22 January 2007.

WHEREFORE, the CIR's **Motion for Reconsideration (En Banc Decision dated 24 March 2022)** is hereby **DENIED** for lack of merit.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

ON LEAVE
CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice