REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

THE CITY GOVERNMENT OF MAKATI AND THE CITY TREASURER OF MAKATI, *Petitioners,*	**CTA EB NO. 1928** (CTA AC No. 187)
-versus-	Present: **DEL ROSARIO,** ***P.J.,*** **CASTAÑEDA, JR., UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO,** *and* **REYES-FAJARDO,** *JJ.*
SOUTH LUZON TOLLWAY CORPORATION, *Respondent.*	Promulgated: OCT 20 2021 2:37 p.m.

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RESOLUTION

MODESTO-SAN PEDRO, J.

For the Court's resolution is petitioners' **Motion for Reconsideration (of the Decision dated 11 March 2020)**[1] (hereinafter referred to as the "Motion"), filed on 2 March 2021, with respondent's **Comment/ Opposition [To Petitioner's Motion for Reconsideration (of the Decision dated 11 March 2020)]**,[2] filed on 7 June 2021.

Petitioners seek reconsideration and setting aside of this Court's Decision, promulgated on 11 March 2020[3] ("Assailed Decision"), the dispositive part of which reads:

> "**WHEREFORE**, the Petition for Review dated September 11, 2018, filed by the City Government of Makati and the City Treasurer of Makati is **DENIED**. The challenged Decision and Resolution dated May 9, 2018 and

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[1] *See EB* Records, pp. 164-187.
[2] *See EB* Records, pp. 192-202.
[3] *EB* Records, pp. 99-110.

August 15, 2018 respectively, both rendered by the Court in Division are **AFFIRMED**.

SO ORDERED."

In their Motion, petitioners claim that:[4]

(1) Respondent failed to file its action for claim for refund within two (2) years from the date of payment of the subject taxes in Makati City;

(2) At the time of payment of the disputed taxes on 31 January 2014, respondent never presented the alleged Certificate of Registration with the Board of Investments ("BOI");

(3) Assuming *arguendo*, without, however, conceding petitioners' legal position that respondent is not entitled to a refund, it may only be granted in the form of tax credit, by express provision of law; and

(4) Respondent was not able to overcome the burden of proving that it is entitled to refund being prayed for.

Meanwhile, respondent points out that the arguments raised in the Motion are essentially a rehash of issues and arguments which have been considered by this Court in the Assailed Decision. Nonetheless, in refutation, respondent counters that:[5]

(1) Respondent timely filed its claim for refund with the Regional Trial Court within two (2) years from the date of payment following the provisions of the Administrative Code;

(2) Presentation of BOI Certificate of Registration at the time of payment of local business taxes is irrelevant to respondent's claim for refund;

(3) Respondent is entitled to claim for cash refund of the erroneously paid subject tax; and

(4) Petitioners filed their Motion for Reconsideration beyond the 15-day period.

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[4] *See* Motion for Reconsideration (of the Decision dated 11 March 2020), *EB* Records, pp. 168-172.

[5] *See* Comment/Opposition [To Petitioner's Motion for Reconsideration (of the Decision dated 11 March 2020)], *EB* Records, pp. 194-200.

We deny petitioners' Motion.

As correctly pointed out by respondent, the arguments raised in petitioners' Motion are mere reiterations of the arguments that have been thoroughly considered, resolved, and passed upon by this Court in the Assailed Decision. On this finding alone, petitioners' Motion deserves scant consideration.

It is well-settled that a motion for reconsideration containing a mere reiteration or rehash of grounds and arguments that have already been considered, weighed, passed upon, and resolved by the court before the decision sought to be reconsidered is rendered does not need a new judicial determination.[6] There is no further need for the Court to "cut and paste" pertinent portions of the decision or to re-write the *ponencia* in accordance with the outline of the motion for reconsideration.[7] 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.[8]

In ***Shangri-la International Hotel Management v. Developers Group of Companies, Inc.***,[9] the Supreme Court pronounced 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."[10]

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[6] 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.

[7] 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.

[8] *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.

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

[10] Emphasis supplied.

Anent respondent's contention that petitioners filed the instant Motion beyond the 15-day period, we reiterate the Court's findings in its Resolution, dated 20 May 2021,[11] where we ascertained from the records and explanations offered by petitioners that the Assailed Decision was, indeed, received by petitioners only on 24 February 2021 after requesting for a copy thereof on 23 February 2021.[12]

WHEREFORE, premises considered, petitioners' Motion for Reconsideration (of the Decision dated 11 March 2020) is hereby **DENIED** for lack of merit.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

[11] *See* Resolution dated 20 May 2021, *EB* Records, pp. 189-191.
[12] *Ibid.*

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

Marian Ivy F. Reyes-Fajardo

MARIAN IVY F. REYES-FAJARDO
Associate Justice