

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL
REVENUE,

Petitioner,

CTA EB NO. 2064

(CTA Case Nos. 7872, 7883,
7922, 7929, and 7952)

Present:

-versus-

DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, and
MODESTO-SAN PEDRO, JJ.

AIR PHILIPPINES CORPORATION
(APC),

Promulgated:

Respondent. JAN 12 2021

X- - - - -

R E S O L U T I O N

4:21 p.m. X

MANAHAN, J.:

To be resolved before this Court is petitioner's **Motion for Reconsideration (Re: Decision promulgated 29 July 2020)**¹ filed on October 13, 2020, praying for the reversal and setting aside of this Court *Decision* dated July 29, 2020² (Assailed Decision), and the issuance of a new decision denying entirely the claim for refund.

Petitioner avers that the Authority to Release Imported Goods (ATRIGs) and the Certification of the Air Transportation Office (ATO), now Civil Aviation Authority of the Philippines (CAAP), are not sufficient to prove that the imported Jet A-1 Aviation Fuel was actually used by respondent in its transport and non-transport operations as the Department of Energy (DOE) is the exclusive department responsible for preparing, integrating, coordinating, supervising, and controlling all plans,

¹ *Rollo*, CTA EB No. 2064, pp. 115-125. *an*

² *Id.*, pp.

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programs, projects, and activities of the government relative to energy exploration, development, utilization, distribution, and conservation while CAAP, on the other hand, is responsible for implementing policies on civil aviation to assure safe, economic, and efficient air travel, and investigate aviation accidents. Petitioner also argues that the Court in Division should not have granted respondent's Motion to reopen the case for presentation of evidence after the original decision was promulgated.

On the other hand, respondent, in its **Comment/Opposition (To CIRs Motion for Reconsideration dated 25 August 2020)**,³ counters that it presented an uncontroverted evidence that the importations of Jet A-1 Aviation Fuel were used for its transport operation and that the ATO Certifications were properly given weight by the Honorable Court. Respondent further argues that its presentation of additional evidence was rightfully granted by the Court in Division in the paramount interest of justice.

When reviewed and evaluated against the arguments posited by the petitioner in his petition for review which were extensively discussed in the Assailed Decision, the disquisition in the instant motion yielded no new matters or evidentiary proof. Thus, the Court sees no compelling need to resolve any further the arguments embodied therein.

*In Madeleine Mendoza-Ong v. Hon. Sandiganbayan, et al.*⁴, the Supreme Court ruled that the Court need not resolve any reiteration or rehash of arguments submitted to and subsequently addressed by it because it will be useless to reiterate itself, to wit:

“Concerning the first ground abovesited, the Court notes that the motion contains merely a reiteration or rehash of arguments already submitted to the Court and found to be without merit. Petitioner fails to raise any new and substantial arguments, and no cogent reason exists to warrant a reconsideration of the Court's Resolution. It would be a useless ritual for the Court to reiterate itself.”

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration (Re: Decision promulgated 29 July 2020)* is hereby **DENIED** for lack of merit.

³ Rollo, pp. 137-152.

⁴ G.R. Nos. 146368-69, October 18, 2004. 

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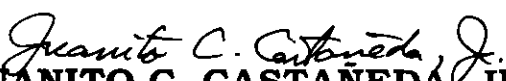
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SO ORDERED.


CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTANEDA, JR.
Associate Justice


ERLINDA P. UY
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


(with due respect, I maintain my Dissenting Opinion)
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice