REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

SAN MIGUEL ENERGY CORPORATION, *Petitioner,*	**CTA *EB* NO. 1906** (CTA Case No. 9221)
-versus-	
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	

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COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA *EB* NO. 1907** (CTA Case No. 9221)
	Present:
-versus-	**DEL ROSARIO,** *P.J.,* **CASTAÑEDA, JR., UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA,** *and* **MODESTO-SAN PEDRO,** *JJ.*
SAN MIGUEL ENERGY CORPORATION, *Respondent.*	Promulgated: OCT 07 2020 2:18 p.m.

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RESOLUTION

MANAHAN, *J.:*

To be resolved before this Court is respondent Commissioner of Internal Revenue's (CIR) **Motion for Partial Reconsideration Re: Decision dated 24 February 2020**[1] filed on March 16, 2020 in CTA EB No. 1906, praying for partial reconsideration of this Court's *Decision* dated February 24, 2020[2], and a new one be entered denying petitioner San

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[1] *Rollo*, CTA EB No. 1906, pp. 404-417.
[2] *Id.*, CTA EB No. 1906, pp. 368-389.

Miguel Energy Corporation's (SMEC) claim for refund for utter lack of merit. The dispositive portion of said decision is quoted below:

> "**WHEREFORE**, the *Petition for Review* filed by San Miguel Energy Corporation in CTA EB No. 1906 as well as the *Petition for Review* filed by the Commissioner of Internal Revenue in CTA EB No. 1907, are hereby **DENIED** for lack of merit. Accordingly, the assailed Decision and Resolution dated February 2, 2018 and July 24, 2018, respectively are **AFFIRMED**.
>
> **SO ORDERED.**"

Respondent CIR argues that the Honorable First Division has no jurisdiction to entertain the Petition for Review filed by respondent.

Respondent CIR also argues that the "good faith reliance" defense on this particular issue is a settled matter where inferior courts must follow the rule established by a decision of the Supreme Court.

On the other hand, petitioner SMEC, in its Opposition to the Motion for Partial Reconsideration dated March 13, 2020 of the Commissioner of Internal Revenue on June 24, 2020, prays that the instant motion be denied for total lack of merit.

A closer look at respondent CIR's abovementioned arguments and the arguments in his Petition for Review under CTA EB No. 1907 reveal that they are substantially the same. Thus, the arguments raised by respondent CIR are mere reiterations of the disquisition amplified in the assailed decision, hence, they do not present any new matters that will require the judicious disposition of this Court. *In Madeleine Mendoza-Ong v. Hon. Sandiganbayan et al.*[3], the Supreme Court ruled that it would be useless for the court to reiterate itself in discussing rehash arguments that were already submitted to it and found to be without merit, to wit:

> "Concerning the first ground abovecited, 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

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[3] G.R. Nos. 146368-69, October 18, 2004.

> warrant a reconsideration of the Court's Resolution. It would be a useless ritual for the Court to reiterate itself."

There being no other new issues or matters raised by respondent CIR in the instant motion, this Court finds no compelling reason to reverse the earlier ruling in the assailed Decision.

WHEREFORE, premises considered, respondent's *Motion for Partial Reconsideration Re: Decision dated 24 February 2020* in CTA EB No. 1906 is hereby **DENIED** for lack of merit.

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice