

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF
INTERNAL REVENUE,

Petitioner,

CTA EB No. 2244
(CTA Case No. 9132)

Present:

-versus-

DEL ROSARIO, PL
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID, and
FERRER-FLORES, JJ.

PTT PHILIPPINES TRADING
CORPORATION,

Respondent.

Promulgated:

DEC 22 2022

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RESOLUTION

REYES-FAJARDO, J.:

On June 14, 2022, a Decision¹ was rendered, disposing the case as follows:

WHEREFORE, the Petition for Review dated June 29, 2020, filed by Commissioner of Internal Revenue is **DENIED**. The Decision dated August 29, 2019 and Resolution dated February 12, 2020 in CTA Case No. 9132 are **AFFIRMED**.

SO ORDERED.

We ruled that respondent is entitled to the refund of the value-added tax (VAT) collected by petitioner on its imported diesel fuel

¹ Rollo, pp. 133-144.

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(imported fuel), amounting to ₱13,347,275.20. The reasons are: *one*, the imported fuel is bound to the Subic Bay Freeport Zone, a foreign territory by fiction of law; hence, no VAT shall be imposed destined for consumption therein; *two*, the revenue issuance, *i.e.*, Revenue Regulations No. 2-2012, relied upon by petitioner to justify the retention of VAT it collected from respondent was declared unconstitutional in *Purisima v. Lazatin*;² *three*, respondent's subsequent sale of fuel to Clark Development Corporation (CDC), tax-exempt entity, and a duly registered enterprise within the Clark Special Economic Zone, is likewise not subject to VAT; and *four*, should such tax-exempt imported fuel be sold to persons not exempted from VAT, petitioner's recourse is run after said persons, and not to hold the VAT erroneously paid by respondent.

In her Motion for Reconsideration [re: Decision dated June 14, 2022],³ filed on June 30, 2022, petitioner maintains that respondent is not entitled to the refund of the VAT it paid on the imported fuel because CDC is not an entity engaged in any registered activity to use such fuel.

By way of Opposition (To Motion for Reconsideration dated 29 June 2022),⁴ filed on September 12, 2022, respondent retorts that: *first*, petitioner's motion for reconsideration is *pro forma* for failure to specifically point out in the assailed Decision, the findings or conclusions not supported by evidence, or contrary to law; and *second*, the argument posed by petitioner was duly addressed in the assailed Decision.

The Motion lacks merit.

Indeed, the matter advanced by petitioner was already weighed, and found wanting in the assailed Decision dated June 14, 2022. To reinvent the wheel definitely wastes the time of the Court. *Ortigas and Company Limited Partnership v. Judge Velasco, et al.*⁵ declared:

² G.R. No. 210588, November 29, 2016.

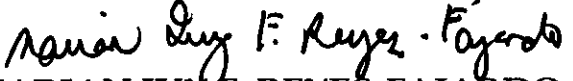
³ *Id.* at pp. 149-154.

⁴ *Id.* unpagged.

⁵ G.R. No. 109645, March 4, 1996.

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, 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.

WHEREFORE, petitioner's Motion for Reconsideration [re: Decision dated June 14, 2022], filed on June 30, 2022, is **DENIED**.


MARIAN IVY F. REYES-FAJARDO
Associate Justice

We Concur:

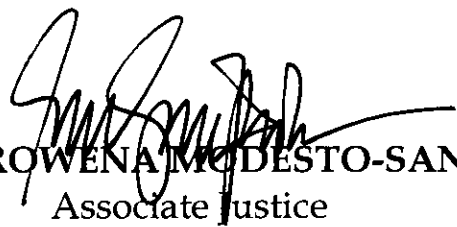

ROMAN G. DEL ROSARIO
Presiding Justice


ERLINDA P. UY
Associate Justice

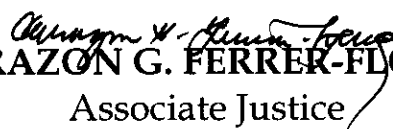

MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

ON LEAVE
LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice