

Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE, **CTA EB NO. 2345**
(CTA Case No. 9657)

Petitioner,

Present:

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

-versus-

ICONIC BEVERAGES, INC.,
Respondent.

Promulgated:

NOV 08 2022

X

X

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court’s resolution is petitioner’s **Motion for Reconsideration**¹ (“Motion”), filed on 15 August 2022, with respondent’s **Opposition to Petitioner’s Motion for Reconsideration** dated August 12, 2022² (“Opposition”), filed on 23 September 2022.

In his Motion, petitioner seeks the reversal and setting aside of this Court’s Decision³ (“Assailed Decision”), promulgated on 21 July 2022, the dispositive portion of which reads as follows:

“**WHEREFORE**, in light of the foregoing considerations, the Petition for Review filed by the Commissioner of Internal Revenue is hereby **DENIED** for lack of merit. Accordingly, the Decision, dated 2e

¹ *EB Records*, pp. 107-116.

² *Id.*, pp. 120-126.

³ *Id.*, pp. 93-103.

March 2020, and Resolution, dated 21 September 2020, both rendered by the Court in Division, are hereby **AFFIRMED**.

SO ORDERED.⁴

Petitioner argues that he correctly assessed respondent for deficiency taxes.⁵

Meanwhile, in its Comment, respondent counter-argues by claiming that the Motion is a *verbatim* reproduction of petitioner's Petition for Review.⁶

Petitioner's Motion lacks merit.

As correctly observed by respondent, the arguments raised in the Motion are merely rehashed from petitioner's Petition for Review. 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.⁷ 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.⁸ 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.⁹

In *Shangri-la International Hotel Management v. Developers Group of Companies, Inc.*,¹⁰ 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

⁴ *Id.*, p. 102.

⁵ *Id.*, pp. 109-113.

⁶ *Id.*, pp. 120-123.

⁷ *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.

⁸ *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.

⁹ *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.

¹⁰ G.R. No. 159938, 22 January 2007.

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 petitioner’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.

WHEREFORE, the petitioner’s **Motion for Reconsideration** is hereby **DENIED** for lack of merit.

SO ORDERED.



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:



ROMAN G. DEL ROSARIO
Presiding Justice

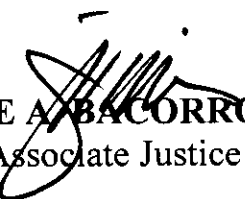


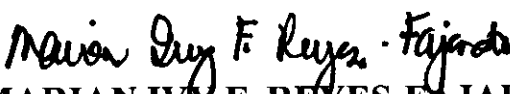
ERLINDA P. UY
Associate Justice



MA. BELEN M. RINGPIS-LIBAN
Associate Justice


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


CORAZON G. FERRER-FLORES
Associate Justice