CTA Form No. 8 (For DCC)

22-000077-0071

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CTA CASE NO. 10779

SCG MARKETING PHILIPPINES, INC.,
Petitioner,

- versus -

NOTICE OF RESOLUTION

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

ATTY. SHERYLL P. CACAYURAN
ATTY. ANNA KARENINA S. PABRUA
Bureau of Internal Revenue
Legal Division, Revenue Region 8B
2nd Floor, BIR Regional Office Building
No. 313, Sen. Gil Puyat Avenue, Makati City

N T VIGO LAW OFFICE
36 Snapdragon St., Midtown Village
San Andres, Cainta, Rizal

GREETINGS:

You are hereby notified by these presents that on **April 17, 2026,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **April 20, 2026.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
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SPECIAL FIRST DIVISION

SCG MARKETING PHILIPPINES, INC.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 10779

Members:

BACORRO-VILLENA, *Acting Chairperson, and*
CUI-DAVID, *JJ.*

Promulgated:

APR 17 2026 ; 11:10 AM

x- -x

RESOLUTION

CUI-DAVID, J.:

For resolution is petitioner's ***Motion for Reconsideration***, filed on October 30, 2025, without any comment from respondent despite due notice.

Petitioner seeks the reversal of the Court's *Decision* dated October 9, 2025, which dismissed its *Petition for Review*. The dispositive portion of the assailed *Decision* reads:

> **WHEREFORE**, in light of the foregoing, the instant *Petition for Review* is hereby **DISMISSED** for lack of jurisdiction.
>
> **SO ORDERED.**

In its *Motion for Reconsideration*, petitioner maintains that it received the *Final Decision via* personal service on **January 20, 2022**, and not on **May 21, 2021**, as alleged by respondent. Thus, reckoned from January 20, 2022, petitioner asserts that the thirty (30)-day period to file the *Petition for Review* expired on **February 19, 2022**. Since that day fell on a Saturday, petitioner argues that the deadline was moved to the next working day, February 21, 2022, on which date the petition was filed.

Petitioner points out that it presented the testimony and judicial affidavit of Ms. Zenaida Cajayon, who confirmed that she received the correspondence from the Bureau of Internal Revenue (BIR) on January 20, 2022, allegedly supported by an email screenshot. Petitioner argues that respondent's Certification for Dispatch merely establishes that a mail parcel was sent from the BIR Post Office on May 21, 2021, but does not prove the contents of the parcel nor its actual delivery to petitioner. Petitioner further highlights that no registry return receipt was presented by respondent to establish that the specific *Final Decision* was ever received by petitioner in 2021.

The present *Motion for Reconsideration* is bereft of merit.

At the outset, it bears noting that the arguments raised in petitioner's *Motion for Reconsideration* are mere reiterations of issues that were already thoroughly considered, discussed, and resolved in the assailed *Decision*.

It is well-settled that a motion for reconsideration containing mere reiterations or rehashes of grounds and arguments previously considered, weighed, and resolved by the court before the *Decision* sought to be reconsidered is rendered does not require a new judicial determination.[1] Thus, there is no necessity to discuss and rule again on this ground since "this would be a useless formality of 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."[2]

In *Shangri-La International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*,[3] the Supreme Court emphasized that it is incumbent upon the movant to convince the Court that certain findings or conclusions are contrary to law, as follows:

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1 *People v. Agacer*, G.R. No. 177751, January 7, 2013 [Per J. Del Castillo, Special First Division] citing *People v. Larrañaga*, G.R. Nos. 138874–75, July 21, 2005 [Per Curiam, *En Banc*]; *Mendoza-Ong v. Hon. Sandiganbayan*, G.R. Nos. 146368–69, October 18, 2004 [Per J. Quisumbing, Special Second Division].

2 *People v. Agacer*, G.R. No. 177751, January 7, 2013 [Per J. Del Castillo, Special First Division] citing *People v. Larrañaga*, G.R. Nos. 138874–75, July 21, 2005 [Per Curiam, *En Banc*] and *Ortigas Land Co. Ltd. Partnership v. Judge Velasco*, G.R. No. 109645, March 4, 1996 [Per J. Narvasa, Third Division].

3 G.R. No. 159938, January 22, 2007 [Per J. Garcia, First Division], citing *Ortigas Land Co. Ltd. Partnership v. Judge Velasco*, G.R. No. 109645, March 4, 1996 [Per J. Narvasa, Third Division].

> 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. (Citation omitted)

Thus, where the grounds raised have already been sufficiently addressed in the decision, it is incumbent upon the movant to demonstrate that the Court's findings are contrary to law. In this case, petititoner failed to raise any new, material, or persuasive argument that would justify the reversal or modification of the Court's ruling.

Accordingly, the Court reaffirms its finding that it has no jurisdiction over the instant case. Respondent was able to establish a *prima facie* presumption that the Final Decision was received *via* registered mail, which presumption petitioner failed to convincingly rebut. Petitioner's bare assertion that it received the *Final Decision* by personal service only on January 20, 2022, is not well-supported by evidence.

Finally, even if the Court were to accept petitioner's allegation that it received the *Final Decision* only on January 20, 2022, the *Petition for Review* was nonetheless filed out of time via LBC, a fact which petitioner did not controvert in the instant *Motion*.

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration* is hereby **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

I CONCUR:

JEAN MARIE A. BACORRO-VILLENA
Associate Justice