REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA EB No. 2834** (CTA Case No. 10223)
	Present:
- versus -	**RINGPIS-LIBAN,** *P.J.,* **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
SAN MIGUEL BREWERY, INC., *Respondent.*	Promulgated: JAN 20 2026 3:18

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RESOLUTION

REYES-FAJARDO, *J.*:

For the Court's resolution is petitioner's *Motion for Reconsideration (Re: Decision promulgated on 28 February 2025)*[1] filed on March 18, 2025. It mainly seeks a reversal of the Court's *En Banc* Decision[2] promulgated on February 28, 2025, which denied petitioner's Petition for Review and affirmed the Court's Special Second Division ruling in CTA Case No. 10223, granting respondent's claim for refund of erroneously paid or illegally collected excise taxes on the removal of its beer products from its brewery plants amounting to ₱146,874,555.07, for the period

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1 *Rollo,* pp. 140 – 171.
2 *Id.,* pp. 113 – 133.

covering January 1, 2018 to December 31, 2018. The *fallo* of which reads:[3]

> "**WHEREFORE,** the Petition for Review, filed by the Commissioner of Internal Revenue on December 14, 2023 in CTA EB No. 2834, **is DENIED,** for lack of merit. The Decision dated July 5, 2023 and the Resolution dated October 9, 2023 in CTA Case No. 10223 are **AFFIRMED.**
>
> **SO ORDERED.**"

In his *Motion for Reconsideration (Re: Decision promulgated on 28 February 2025),* petitioner reiterates his position that the nullification of Revenue Memorandum Circular (RMC) No. 90-2012 constitutes a collateral attack on a valid administrative issuance; that the exhaustion of administrative remedies under Section 4 of the 1997 National Internal Revenue Code (NIRC) was not observed; and that the Court, being a tribunal of special jurisdiction, lacks authority to determine the validity of Bureau of Internal Revenue (BIR) quasi-legislative issuances.

Respondent through its *Comment On/Opposition To "Motion for Reconsideration…" Dated March 10, 2025 of Commissioner of Internal Revenue,*[4] filed on April 30, 2025, counters that petitioner's Motion for Reconsideration is *pro forma,* as it merely reiterates *verbatim* the very arguments already advanced in petitioner's Petition for Review.

We find for respondent.

A cursory examination of the petitioner's Motion for Reconsideration reveals that the Court has thoroughly resolved the matters raised therein. Specifically, the Court *En Banc* found that: (1) the Court of Tax Appeals has jurisdiction to resolve cases involving claims for refund of internal revenue taxes, including the determination of the validity of administrative issuances that directly affect tax liability; (2) portions of Annex "A-1" of RMC No. 90-2012 and the proviso in Section 5 of RR No. 17-2012 which states that "[s]tarting January 1, 2014, the applicable tax rate shall be increase[d] by four percent (4%) annually" was properly declared null and void, for being contrary and inconsistent with Section 143

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3 *Rollo,* p. 20.
4 *Id.,* pp. 177 - 180.

of the NIRC, as amended by RA No. 10351; and (3) the refund of ₱146,874,555.07 to the respondent was duly substantiated and legally warranted.

There is no need to belabor petitioner's arguments that merely repackaged matters already considered. The Court is not required to restate, in *seriatim*, its earlier conclusions.

In *Ortigas and Company Limited Partnership v. Judge Tirso Velasco and Dolores V. Molina, and Dolores V. Molina v. Hon. Presiding Judge of RTC, Quezon City, Br. 105, and Manila Banking Corporation,*[5] it was held that a Court is not bound to discuss each argument in a motion for reconsideration that merely reiterates matters already resolved, and may properly be dealt with in a general manner, *viz.*:

> *Effect, and Disposition of*
> *Motion for Reconsideration*
>
> 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 be 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, as above stated, 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 promulgated on 28 February 2025)* is **DENIED.** The Decision promulgated on February 28, 2025 is **AFFIRMED.**

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[5] G.R. Nos. 109645 and 112564, Resolution, March 4, 1996.

SO ORDERED.

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice