REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

GINEBRA SAN MIGUEL, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 11052

Members:

MANAHAN, *Chairperson,*
REYES-FAJARDO, and
ANGELES, *JJ.*

Promulgated:

SEP 09 2025 11:40 a.m.

x - x

RESOLUTION

REYES-FAJARDO, *J.*:

For the Court's resolution is respondent Commissioner of Internal Revenue (CIR)'s *Motion for Reconsideration (Re: Decision dated March 21, 2025)*[1] posted on April 10, 2025, which seeks the reversal of the Court's Decision promulgated on March 21, 2025,[2] granting petitioner Ginebra San Miguel, Inc.'s Petition for Review. The dispositive portion reads:[3]

> "**WHEREFORE,** in light of the foregoing considerations, the Petition for Review is **GRANTED**. Respondent Commissioner of Internal Revenue is **ORDERED** to refund or issue a tax credit certificate in favor of petitioner GSMI amounting to ₱66,370,125.28, representing erroneously and illegally collected basic excise tax on the removals of alcohol for the period from January 23, 2020 to February 9, 2020.

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1 Motion for Reconsideration, Docket, pp. 442 - 455.
2 Decision, Docket, pp. 417 - 437.
3 *Id.* at p. 437.

SO ORDERED."

Respondent submits that the Court erred in granting petitioner's claim for refund. He argues that petitioner failed to exhaust administrative remedies before elevating this case before the Court.[4]

By way of *Comment*,[5] petitioner retorts that respondent's *Motion for Reconsideration* contains mere reiterations of arguments already submitted to and pronounced without merit by the Court. Additionally, petitioner ripostes that the doctrine of exhaustion of administrative remedies finds no application in this case.

We decide.

The Court finds no compelling reason to reverse or modify the assailed Decision.

The arguments forwarded by respondent have already been passed upon and discussed at length by the Court. Any further discussion will only be unnecessarily repetitive.

The pronouncement in *Social Justice Society (SJS) Officers, et al. v. Lim*,[6] is instructive:

> The grounds relied on being mere reiterations of the issues already passed upon by the Court, there is no need to "cut and paste" pertinent portions of the Decision or re-write the ponencia in accordance with the outline of the instant motion.
>
> As succinctly put by then Chief Justice Andres R. Narvasa in Ortigas and Co. Ltd. Partnership v. Judge Velasco on the effect and disposition of a 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 the issues raised and submitted for decision. This would be a

4 Motion for Reconsideration, Docket, pp. 442 - 455.

5 Comment (Re: Motion for Reconsideration dated April 8, 2025), Docket, unpaginated. Personally and electronically filed on May 1, 2025 and May 15, 2025, respectively.

6 G.R. Nos. 187836 & 187916, March 10, 2015.

> 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, premises considered, respondent's *Motion for Reconsideration (Re: Decision dated March 21, 2025)* is **DENIED** for lack of merit. The Decision promulgated on March 21, 2025 is **AFFIRMED.**

SO ORDERED.

Catherine T. Manahan

CATHERINE T. MANAHAN
Associate Justice

Marian Ivy F. Reyes-Fajardo

MARIAN IVY F. REYES-FAJARDO
Associate Justice

HENRY S. ANGELES
Associate Justice