

En Banc

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

-versus-

JUL 18 2022

X-----)

³ Resolution, 15 March 2022, Records, pp. 186-187.

Meanwhile, in its Motion for Reconsideration, petitioner seeks to set aside the Court *En Banc* 's Decision ("Assailed Decision") promulgated on 21 October 2021, the dispositive part of which reads:

"**WHEREFORE**, in light of the foregoing considerations, the instant Petition for Review filed by OceanaGold (Philippines), Inc. is hereby **DENIED** for lack of merit. Accordingly, the assailed Decision dated 21 October 2019 and Resolution dated 6 January 2020, both rendered by the Court in Division, are hereby **AFFIRMED**.

SO ORDERED."

In the present Motion for Reconsideration, petitioner essentially contends that: (1) **DENR Administrative Order ("DAO") No. 99-56** does not apply to the present case as it is not an implementing rule and regulation of **Republic Act No. 7942** and only serves as a guideline for future Financial Technical Assistance Agreements ("FTAAs"); (2) it is still in the recovery period during the subject taxable year which allows full recovery of its pre-operating expenses; and (3) the surety bonds cover withdrawals of copper concentrates for the years 2012, 2013, and April 2014.

On the other hand, respondent maintains that the arguments raised in petitioner's Motion for Reconsideration are a mere rehash of arguments raised in the previous pleadings which have been thoroughly discussed by this Court. Nonetheless, respondent reiterates the allegations raised in his Comment/Opposition (Re: Petitioner's Petition for Review)⁴ that: (1) petitioner does not have a tax-exempt status although there might appear a tax holiday scheme under the FTAA which only applies during the five-year recovery period; and (2) the five-year recovery period had long expired during the subject taxable year following the provisions of **Section 4(g) of the DAO No. 95-23** and **Section 5(i) of DAO No. 96-40**.

The Court *En Banc* finds that the arguments raised in the present Motion for Reconsideration are, indeed, mere reiterations and amplifications of the arguments that petitioner presented in its Petition for Review,⁵ which have already been thoroughly considered, resolved, and passed upon by this Court in reaching the Assailed Decision.

It is well-settled that a motion for reconsideration containing a mere reiteration or rehash of grounds and arguments that have already been considered, weighed, passed upon, and resolved by the court before the Decision sought to be reconsidered is rendered does not need a new judicial determination.⁶ There is no further need for the Court to "cut and paste" 

⁴ Records, pp. 112-116.

⁵ Records, pp. 1-100, with annexes.

⁶ *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.

pertinent portions of the decision or to re-write the *ponencia* in accordance with the outline of the motion for reconsideration.⁷ 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.⁸

In *Shangri-la International Hotel Management v. Developers Group of Companies, Inc.*,⁹ the Supreme Court pronounced that it is incumbent upon the movant to convince the Court that certain findings or conclusions are contrary to law, to wit:

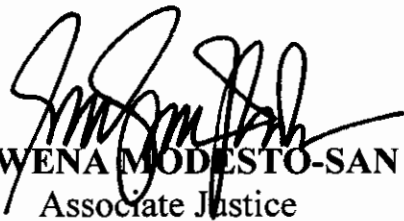
“The bulk of the aforementioned grounds is a mere rehash of movant’s previous arguments. While DGC is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle 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.”
(Emphasis supplied.)

Thus, the Court finds no justifiable reason to reverse or modify the conclusions reached in the Assailed Decision.

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

SO ORDERED.


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

⁷ 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.

⁸ *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.

⁹ G.R. No. 159938, 22 January 2007.



ROMAN G. DEL ROSARIO
Presiding Justice



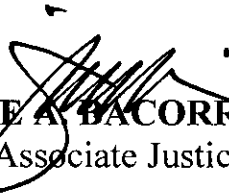
ERLINDA P. UY
Associate Justice



MA. BELEN M. RINGPIS-LIBAN
Associate Justice

ON LEAVE

CATHERINE T. MANAHAN
Associate Justice



JEAN MARIE A. BACORRO-VILLENA
Associate Justice



MARIAN IVY T. REYES-FAJARDO
Associate Justice



LANEE S. CUI-DAVID
Associate Justice