

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL
REVENUE,

CTA EB NO. 2468
(CTA Case No. 9378)

Petitioner,

Present:

-versus-

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

FINANCIAL TIMES ELECTRONIC
PUBLISHING PHILIPPINES, INC.,
Respondent.

Promulgated:

FEB 15 2023

X- - - - - X

RESOLUTION

MANAHAN, J.:

This resolves Commissioner of Internal Revenue's (CIR) ***Motion for Reconsideration***¹ (MR) posted on October 21, 2022 and received by this Court on October 27, 2022, which prays for the reversal and setting aside of the *Decision* dated October 5, 2022² (Assailed Decision), the dispositive portion of which reads as follow:

"**WHEREFORE**, premises considered, the instant Petition for Review is hereby **DENIED**. Accordingly, the *Decision* dated September 17, 2020 and the *Resolution* dated February 16, 2021 are hereby **AFFIRMED**.

SO ORDERED."

Petitioner avers that the Securities and Exchange Commission (SEC) Certificate of Non-Registration of

¹ Rollo, CTA EB No. 2468, pp. 105-113.

² Rollo, *Decision* dated October 5, 2022, pp. 77-84.

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respondent dated March 7, 2019 does not prove that such entity is a non-resident foreign corporation doing business outside the Philippines and that respondent's authenticated Articles of Incorporation dated February 13, 2017 issued by the Companies Registration Office for England and Wales cannot be given probative value.

Petitioner also argues that the amount of respondent's tax liability should be computed and deducted from any refundable amount that it seeks to claim from the Bureau of Internal Revenue.

On the other hand, respondent, in its ***Comment and Opposition (to the Motion for Reconsideration dated 16 March 2021)*** filed on November 28, 2022, counter-argues that the instant MR is just a reiteration of the allegations and arguments of the petitioner which this Court had already ruled upon in the Assailed Decision.

Respondent insists that the Court in Division had correctly resolved the doctrinal pronouncement in the cases cited by petitioner which are not applicable to the issue at hand.

Before resolving the motion on the merits, the Court shall first determine whether the instant motion is filed on time.

Section 1, Rule 15 of the Revised Rules of the Court of Tax Appeals (RRCTA) provides that:

“SECTION 1. *Who may and when to file motion.* - Any aggrieved party may seek a reconsideration or new trial of any decision, resolution, or order of the Court. He shall file a motion for reconsideration or new trial **within fifteen days from the date he received notice of the decision**, resolution or order of the Court in question.” (*Emphasis supplied*)

The records of the case reveal that petitioner received the assailed *Decision* dated October 5, 2022 on October 7, 2022³. In accordance with the abovementioned provision of the RRCTA, petitioner had until October 22, 2022 within which to file his Motion for Reconsideration. Thus, the filing of the

³ Rollo, Notice of Decision dated, p. 76. *am*

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instant Motion for Reconsideration on October 21, 2022 was on time.

Having established the jurisdiction of the Court to hear the motion, We find it bereft of merit.

As stated in the Assailed Decision, petitioner's arguments in his Petition for Review are substantially the same and are mere replication or rehash of those raised in his Motion for Partial Reconsideration which have already been extensively passed upon and exhaustively discussed in the Assailed Decision and Assailed Resolution of the Court in Division.

In *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*,⁴ the Supreme Court ruled that:

"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 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.**" (*Emphasis supplied*)

There being no other new issues or matters raised by the petitioner in the instant motion, this Court finds no compelling reason to reverse the ruling in the Assailed Decision.

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

⁴ G.R. No. 109645, March 04, 1996. *am*

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Accordingly, the Court's *Decision* dated October 5, 2022 is **AFFIRMED**.

SO ORDERED.


CATHERINE T. MANAHAN
Associate Justice

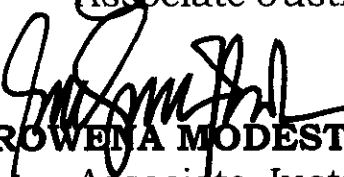
WE CONCUR:

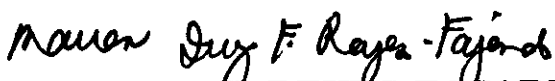

ROMAN G. DEL ROSARIO
Presiding Justice


ERLINDA P. UY
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice