

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL
REVENUE

Petitioner,

CTA *EB* NO. 1858
(CTA Case No. 8951)

Present:

-versus-

DEL ROSARIO, *P.J.*,
CASTAÑEDA, JR.,
UY,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, *and*
MODESTO-SAN PEDRO, JJ.

SARTORIOUS
AKETIENGESELLSCHAFT,

Respondent.

Promulgated:

DEC 09 2019

X- - - - -

RESOLUTION

4:09 p.m.

MANAHAN, J.:

To be resolved before this Court is petitioner's **Motion for Reconsideration (Decision dated September 16, 2019)**¹ filed on October 10, 2019, praying for reversal of this Court's *Decision* dated September 16, 2019. The dispositive portion of the abovementioned decision is quoted below:

WHEREFORE, premises considered, the instant Petition for Review is hereby **DENIED** for lack of merit. Accordingly, the assailed December 8, 2017 *Decision* and May 2, 2018 *Resolution* are hereby **AFFIRMED**.

SO ORDERED.

Petitioner argues that respondent's petition for review filed on December 19, 2014 lacks proper verification and

¹ Rollo, CTA EB No. 1858, pp. 432-438. *an*

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certification against forum shopping because Atty. Editha R. Hechanova, who signed said petition, was not authorized to do so as there was no valid authority from respondent, hence, there was no valid petition for claim for refund.

Respondent's comment,² on the other hand, argues that the motion should be denied outright as it raises no new matters or issues which have not already been thoroughly decided by this Court or for merely rehashing the same issues stated in his previous pleading and that this Court is correct in its ruling on the authority of Atty. Hechanova to sign said petition.

Respondent's argument is tenable.

The records of the case shall bear that the abovementioned issue raised by petitioner in the instant motion is the very same argument he raised in the instant petition for review which was already passed upon and thoroughly discussed in the assailed decision.

In *Medeleine Mendoza-Ong v. Hon. Sandiganbayan and People of the Philippines*³, the Supreme Court ruled that courts need not reiterate themselves if the argument raised are mere rehash because it is useless, to wit:

“Concerning the first ground abovesited, the Court notes that the motion contains merely a reiteration or rehash of arguments already submitted to the Court and found to be without merit. Petitioner fails to raise any new and substantial arguments, and no cogent reason exists to warrant a reconsideration of the Court's Resolution. It would be a useless ritual for the Court to reiterate itself.”

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's Motion for Reconsideration (Decision dated September 16, 2019) is hereby **DENIED** for lack of merit.

² *Rollo*, CTA EB No. 1858, Comment (To the Petitioner's Motion for Reconsideration dated October 9, 2019, pp. 442-238.

³ G.R. Nos. 146368-69, October 18, 2004. 

RESOLUTION

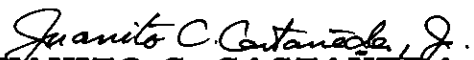
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SO ORDERED.

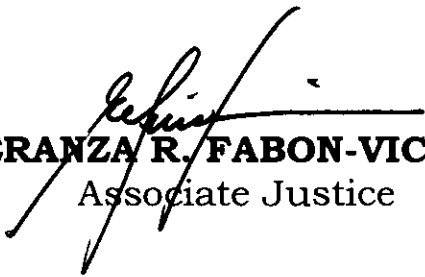

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice

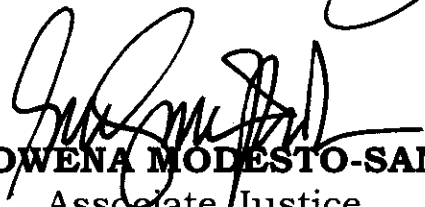

ERLINDA P. UY
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice