REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

MINDANAO CONTAINER CORPORATION,	**CTA CASE NO. 10513**
Petitioner,	Members:
-versus-	**MANAHAN,** *Chairperson,* **REYES-FAJARDO,** *and* **ANGELES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE,	Promulgated:
Respondent.	JUN 03 2025 9:30 a.m.

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RESOLUTION

MANAHAN, *J.*:

This resolves respondent's **Motion for Partial Reconsideration (Re: Decision promulgated on 19 February 2025)**[1] filed on March 7, 2025, praying for the partial reversal and setting aside of the Court's *Decision* promulgated on February 19, 2025 (Assailed Decision),[2] and the promulgation of a new one denying petitioner's claim for refund.

Respondent argues that the instant claim should be denied for petitioner's failure to prove and substantiate the claim for refund at the administrative level and for failure to comply with the mandatory requirements pursuant to Revenue Memorandum Circular (RMC) No. 47-2019.

Respondent argues that the Court erred in partially granting petitioner's claim for refund.

On the other hand, petitioner, in its **Comment (To the Motion for Partial Reconsideration [Re: Decision promulgated on 19 February 2025] dated 7 March 2025)**[3] filed on March 24, 2025, counter argues that respondent did

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[1] Docket, CTA Case No. 10513, Vol. III, pp. 1787-1797.
[2] *Id.*, Vol. III, pp. 1760-1786.
[3] *Id.*, Vol. III, pp. 1802-1808.

not raise any new and valid arguments nor provided any compelling reason to reverse the Assailed Decision.

Petitioner insists that the arguments raised lack factual basis.

The Ruling

This Court shall determine first whether the instant Motion was 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 instant case reveal that respondent, received the copy of the Assailed Decision on February 25, 2025.[4] In accordance with the abovementioned provision of the RRCTA, respondent has fifteen (15) days from receipt of notice of said decision from February 25, 2025 or until March 12, 2025 within which to file his motion for reconsideration. The filing of the instant motion on March 7, 2025, thus, was on time.

The arguments being raised by respondent in the instant motion pertaining to petitioner's failure to prove and substantiate the claim for refund at the administrative level and for failure to comply with the mandatory requirements pursuant to RMC No. 47-2019 are basically a reiteration of the arguments found in respondent's Answer[5] were extensively passed upon and exhaustively discussed in the Assailed Decision, thus, there is no more need for the Court to reiterate its ruling on such rehashed arguments.

The wisdom of refraining from repetitious disquisitions on similar issues is found in the case of *Social Justice Society (SJS),*

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[4] Docket, Vol. III, Notice of Decision, p. 1759.
[5] *Id.*, Vol. II, pp. 1176-1184.

et al. v. Alfredo S. Lim, in his capacity as Mayor of the City of Manila,[6] which held:

> "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:
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>> 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."

There being no new and substantial arguments propounded by respondent in his motion, the Court finds no compelling reason to reverse the Assailed Decision.

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[6] G.R. Nos. 187836 and 187916, March 10, 2015. *cm*

WHEREFORE, respondent's *Motion for Partial Reconsideration (Re: Decision promulgated on 19 February 2025)* is hereby **DENIED** for lack of merit.

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

MARIAN IVY F. REYES-FAJARDO
Associate Justice

HENRY S. ANGELES
Associate Justice