REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA EB NO. 2389** *(CTA Case No. 9426)*
	PRESENT:
-versus-	**DEL ROSARIO**, *P.J.*, **CASTAÑEDA, JR., UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO,** *and* **CUI-DAVID,** *JJ.*
LEPANTO CONSOLIDATED MINING COMPANY, *Respondent.*	Promulgated: MAR 2 8 2022 2:2 pm

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RESOLUTION

DEL ROSARIO, P.J.:

This resolves petitioner's **Motion for Reconsideration (Re: Decision promulgated 9 November 2021)** filed on December 2, 2021, with respondent's Comment/Opposition (to the Motion for Partial Reconsideration dated 23 November 20[2]1) filed on February 21, 2022.

Petitioner impugns the November 9, 2021 Decision of this Court *En Banc (assailed Decision)* denying his Petition for Review, thereby sustaining the Decision of the Court in Division dated June 30, 2020 which ordered petitioner to issue a Tax Credit Certificate (TCC) in the amount of ₱22,458,084.40 in favor of respondent, representing the latter's unutilized input tax attributable to zero-rated sales for the four quarters of the year 2014. The dispositive portion of the assailed Decision reads:

> "**WHEREFORE**, premises considered, the present Petition for Review filed by petitioner Commissioner of Internal Revenue on December 22, 2020 is **DENIED** for lack of merit. Accordingly, the

> Decision dated June 30, 2020 and the Resolution dated November 24, 2020 issued by the Court in Division are hereby **AFFIRMED**.
>
> **SO ORDERED**."

Petitioner prays that the assailed Decision be reversed and set aside, and that a new judgment be rendered denying respondent's entire claim for refund. In support thereof, petitioner advances the following arguments:

1. Respondent was not able to prove his entitlement to the refund sought because no attributability was established between the input tax on purchases *vis-à-vis* the zero-rated sales of respondent;
2. To be creditable, the input tax must come from purchases of goods that form part of the finished products of the taxpayer or it must be directly used in the chain of production; and,
3. Respondent was not able to prove its entitlement to the refund sought.

In its Comment/Opposition, respondent states the following counter-arguments:

1. The Court has correctly held that its input tax is directly attributable to its zero-rated sales; and,
2. The Court has correctly held that it was able to prove, with convincing evidence, its claim for tax refund or a TCC.

A perusal of petitioner's Motion for Reconsideration discloses that the arguments raised therein are mere rehash of his arguments previously raised in his Petition for Review, which have been sufficiently considered and addressed in the assailed Decision. There is no need to discuss the same arguments again in resolving the present Motion for Reconsideration.

The pronouncement in *Social Justice Society (SJS) Officers, et al. vs. Lim,*[1] 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.**

[1] G.R. Nos. 187836 & 187916, March 10, 2015.

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 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; xxx. **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**." *(Boldfacing supplied)*

All told, this Court *En Banc* finds no cogent reason to warrant a reconsideration or modification of the assailed Decision.

WHEREFORE, premises considered, petitioner's **Motion for Reconsideration (Re: Decision promulgated 9 November 2021)** filed on December 2, 2021 is **DENIED** for lack of merit.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

WE CONCUR:

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
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