

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

SECOND DIVISION

**PHILIPPINE PHARMA
PROCUREMENT, INC.
(formerly: PITC
PHARMA, INC.),**
Petitioner,

CTA CASE NO. 9734

Members:

CASTAÑEDA, JR., *Chairperson, and*
MINDARO-GRULLA, JJ.

- versus -

**BUREAU OF INTERNAL
REVENUE, represented
by COMMISSIONER
CAESAR R. DULAY,**
Respondent.

Promulgated:

JUN 13 2019

3:00 pm [Signature]

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RESOLUTION

For the Court's resolution is petitioner's **Motion for Reconsideration (of the 7 March 2019 Resolution)**, filed on April 3, 2019, without respondent's comment as per Records Verification dated May 9, 2019.

Petitioner seeks reconsideration of the Court's Resolution dated March 7, 2019, which granted respondent's Motion to Dismiss. It argues that the case of *Power Sector Assets and Liabilities Management Corporation vs. Commissioner of Internal Revenue* is not applicable to this case. It further asserts that no memorandum of agreement was executed between petitioner and respondent. Moreover, Republic Act (RA) No. 9282 and RA No. 9503 are later laws that effectively established the legislative intent to retain the Court's jurisdiction even if the party involved is a government agency. Petitioner claims the policy considerations weigh heavily in favor of the specialized expertise of the Court.

Apparently, the issues and arguments presented by petitioner are a mere rehash of what have been said and interposed in its Opposition (to the Motion to Dismiss) previously filed and that which have been considered, weighed and resolved by the Court in the assailed Resolution.

It bears stressing that the Court is a court of special jurisdiction and as such can only take cognizance of such matters which are clearly within its jurisdiction as provided under RA No. 1125, as amended by RA No. 9282 and RA No. 9503. On the other hand, Presidential Decree (PD) No. 242 provides that all disputes and claims solely between government agencies and offices, including government-owned or controlled corporations, involving only questions of law, shall be submitted to and settled or adjudicated by the Secretary of Justice. Therefore, the present case involving petitioner, a government-owned and controlled corporation and the Bureau of Internal Revenue (BIR), a government agency, is clearly within the jurisdiction of the Secretary of Justice.

In the case of *Social Justice Society (SJS) Officers, et al. vs. Lim*¹, the Supreme Court held 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

¹ G.R. No. 187836, March 10, 2015.

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.”

Considering that the grounds relied on being mere reiterations of the issues already passed upon by the Court, there is no cogent reason to warrant a reconsideration of the assailed Resolution.

WHEREFORE, in view of the foregoing, petitioner’s **Motion for Reconsideration (of the 7 March 2019 Resolution)** is **DENIED** for lack of merit.

SO ORDERED.

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

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice