

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

**THE COMMISSIONER OF
INTERNAL REVENUE in the person
of Caesar R. Dulay,**

CTA EB NO. 2578
(CTA Case No. 9977)

Petitioner, Present:

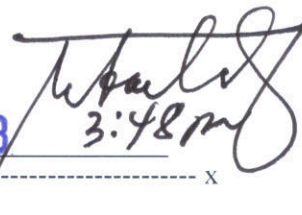
**DEL ROSARIO, P.J.,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and
ANGELES, JJ.**

-versus-

LBP SERVICE CORPORATION,
Respondent.

Promulgated:

DEC 13 2023


3:48 pm

x ----- x

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is petitioner's **Motion for Reconsideration (Re: Decision promulgated 30 August 2023)** ("Motion"),¹ filed on 14 September 2023, with respondent's **Opposition**,² filed on 25 September 2023. The Motion seeks the reconsideration of this Court's Decision,³ dated 30 August 2023.

The Motion, the Court notes, is merely a *verbatim* reiteration of his Petition for Review,⁴ prefaced by a brief discussion on why said Motion is not *pro forma*. It must thus be denied.

¹ *EB Records*, pp. 102-123.

² *Id.*

³ *Id.*, pp. 84-101.

⁴ *Id.*, pp. 1-24.

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In *Ortigas and Company Limited Partnership vs. Judge Tirso Velasco and Dolores V. Molina, and Dolores V. Molina vs. Hon. Presiding Judge, RTC, Quezon City, Br. 105, and Manila Banking Corporation*,⁵ the Supreme Court ruled that a Court is not obliged to address each individual argument in a Motion for Reconsideration that merely reiterates arguments passed upon previously and is instead allowed to deal with such motion generally:

*“Effect, and Disposition of
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; 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.”

Moreover, in *H. Harry L. Roque, Jr., et al. v. Commission on Elections, represented by Hon. Chairman Jose Melo, et al.*,⁶ the Supreme Court *En Banc* ruled that whenever the issues raised in the Motion for Reconsideration have already been addressed and passed upon in the Decision, and the Motion for Reconsideration failed to raise matters which are substantially plausible or compellingly persuasive, enough to lead the Court to rule in favor of the desired course of action, then the Motion for Reconsideration will be denied by the Court, to wit:

“Petitioners’ above contention, as well as the arguments, citations, and premises holding it together, is a rehash of their previous position articulated in their memorandum in support of their petition. They have been considered, squarely addressed, and found to be without merit in the Decision subject hereof. The Court is not inclined to embark on another extended discussion of the same issue again...”

XXX XXX XXX

⁵ G.R. Nos. 109645 and 112564, Resolution, 4 March 1996.

⁶ G.R. No. 188456, Resolution, 10 February 2010.

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While a motion for reconsideration may tend to dwell on issues already resolved in the decision sought to be reconsidered—and this should not be an obstacle for a reconsideration—the hard reality is that petitioners have failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.

XXX XXX XXX

WHEREFORE, the instant separate motions for reconsideration of the main and intervening petitioners are **DENIED**.”

This was earlier expressed in *Shangri-La International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*:⁷

“The bulk of the aforementioned grounds is a mere rehash of movant’s previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.

Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought.”

As stated above, a perusal of the Motion would show that the arguments raised therein are near-identical to those raised in their Petition before this Court *En Banc*, even down to various typographical quirks.⁸ As such, these have already been sufficiently passed upon, discussed, threshed out, and judiciously resolved in the Decision sought to be reconsidered. The Motion thus discloses no cogent reason to disturb the Court’s findings and conclusions in said Decision.

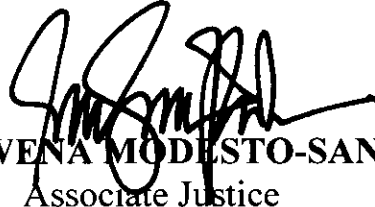
Applying the judicial pronouncements above, nothing is left for this Court to do but to deny the Motion.

WHEREFORE, petitioner’s Motion for Reconsideration (Re: Decision promulgated 30 August 2023) is hereby **DENIED** for lack of merit. The assailed Decision, dated 30 August 2023, is hereby **AFFIRMED**.

⁷ G.R. No. 159938, Resolution, 22 January 2007.

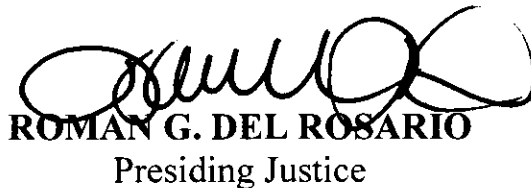
⁸ Note, for example, the sudden shift from a serif font to a *sans* serif one and back in the same parts of the discussion on pp. 8-9 of the Petition for Review and pp. 7-9 of the Motion for Reconsideration.

SO ORDERED.



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:



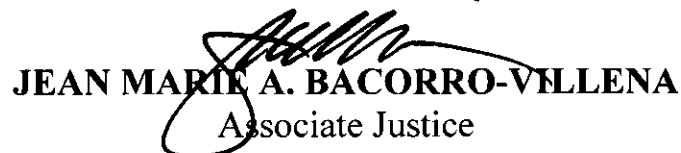
ROMAN G. DEL ROSARIO
Presiding Justice



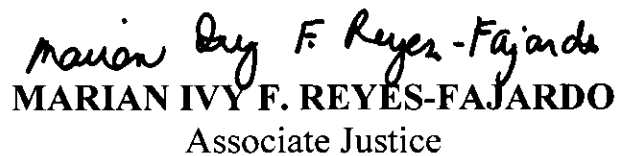
MA. BELEN M. RINGPIS-LIBAN
Associate Justice



CATHERINE T. MANAHAN
Associate Justice



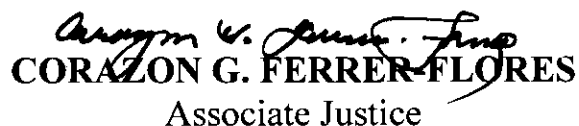
JEAN MARIE A. BACORRO-VILLENA
Associate Justice



MARIAN IVY F. REYES-FAJARDO
Associate Justice



LANEE S. CUI-DAVID
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice



HENRY S. ANGELES
Associate Justice