

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

THE PROVINCE OF NUEVA
VISCAYA, herein represented by its
Honorable Governor ATTY. JOSE V.
GAMBITO, RHODA S. MORENO, in
her official capacity as the Provincial
Treasurer of Nueva Viscaya, ENGR.
JOSE L. CARREON, JR., in his official
capacity as Provincial Assessor of
Nueva Viscaya, MUNICIPALITY OF
ALFONSO CASTAÑEDA,
represented by its Honorable Mayor
WILSON M. CAPIA-AO, RODRIGO
S. CAYTON, JR., in his capacity as
Municipal Treasurer of Alfonso
Castañeda and HESPER H.
VALENZUELA as the Municipal
Assessor of Alfonso Castañeda,

Petitioners-

Appellants,

CTA EB NO. 2979
(CBAA Case Nos. L-60 &74)

Members:

Present:

Ringpis-Liban, *P.J.*,
Bacorro-Villena,
Modesto-San Pedro,
Reyes-Fajardo,
Cui-David,
Ferrer-Flores,
Angeles,
Teston, *and*
Centeno-Dijamco, *JJ.*

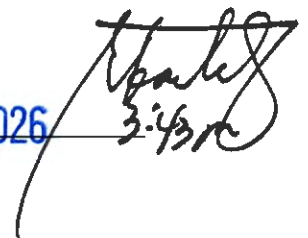
- versus -

CE CASECNAN WATER &
ENERGY CO., INC., NATIONAL
IRRIGATION
ADMINISTRATION, as the
beneficial owner of the Casecnan
Project, and CENTRAL BOARD OF
ASSESSMENT APPEALS,

Respondents-Appellees.

Promulgated:

SEP 15 2026



X-----X

RESOLUTION

RINGPIS-LIBAN, *J.*

For resolution is the petitioner's "Motion for Reconsideration (*Re: Decision dated February 12, 2026*)"¹ filed by registered mail on March 27, 2026, and received by the Court on April 8, 2026, with respondent's "Comment on/Opposition to the *Motion for Reconsideration* dated March 25, 2026"² filed on May 12, 2026.

Petitioner seeks reconsideration of the Court *En Banc*'s Decision, the dispositive portion of which reads as follows:

**"ACCORDINGLY, the Petition for Review is DENIED
for lack of merit.**

SO ORDERED."

Petitioners-Appellants claim that the Court *En Banc* erred in affirming the ruling of the Central Board of Assessment Appeals (CBAA) that Petitioners-Appellants are liable to refund the amount computed by the CBAA in favor of respondent CE Casecan Water & Energy Co. Inc. (CE Casecan); that the Court *En Banc* erred in affirming the total amount computed by the CBAA allegedly to be refunded by Petitioner-Appellants; that the Supreme Court's (SC) Decision dated February 1, 2021 did not categorically pronounce that CE Casecan is entitled to the payment of a refund; that the SC merely remanded the case to the CBAA for the latter to determine the amount to be refunded to CE Casecan, "if there be any," and that the Court *En Banc* erred when it held that there was no grave abuse of discretion on the part of the CBAA in the determination of the refundable amount to CE Casecan.

Meanwhile, Respondents-Appelles assert that the Motion for Reconsideration merely reiterates the arguments that Petitioners-Appellants have already raised in their prior submissions, including their Petition for Review, which have already been considered and correctly resolved by this Court. Moreover, Respondents-Appelles state that the Court *En Banc* correctly ruled that the CBAA properly proceeded to determine the amount to be refunded to CE Casecan; that contrary to Petitioners-Appellants' argument, CE Casecan had a clear right to receive a refund pursuant to the final and immutable SC Decision; that the grant of refund to CE Casecan is automatic, thus, the filing of another written claim for tax refund under the Local Government Code (LGC) would merely require CE Casecan to relitigate the same issues that were already ruled upon by the Supreme Court in its final and executory SC Decision; that the tax assumption agreement between the National Irrigation Administration (NIA) and CE Casecan- to which petitioners are not parties- is irrelevant and does not bar the refund of tax payments; that the final and immutable SC Decision clearly states that CE Casecan is entitled to a refund despite the supposed validity of petitioner's real property tax (RPT) assessments; that the Commission on Audit's (COA) consent and approval are not required



¹ Rollo, CTA EB NO. 2979, pp. 551-561.

² Ibid., pp. 568-586.

before petitioners may refund the RPTs to CE Casecnan; and that the CBAA correctly interpreted Executive Order (EO) No. 173 and properly computed the RPT amount refundable to CE Casecnan.

After consideration, the Court *En Banc* resolves to deny the “Motion for Reconsideration (*Re: Decision dated February 12, 2026*).” The Court *En Banc* reviewed the grounds relied upon by Petitioners-Appellants in support of their Motion for Reconsideration but finds no cogent reason to grant the same. The Court *En Banc* notes that Petitioners-Appellants basically rehashed their arguments which were sufficiently passed upon and discussed by the Court *En Banc* in the assailed Decision, to discuss them anew would only be superfluous.

Applying the ruling of the Supreme Court in the case of *Social Justice Society (SJS) Officers, et al. v. Alfredo S. Lim, et seq.*,³ it would be a useless formality for the Court *En Banc* to reiterate the reasons already set forth in the assailed Decision, it suffices for the Court *En Banc* to deal generally and summarily with the motion for reconsideration and merely state a legal ground for its denial, thus:

“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, 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.” (*Emphasis added*)

In view of the foregoing disquisitions, the Court *En Banc* finds no compelling reason to reverse or modify the Decision promulgated on February 12, 2026.

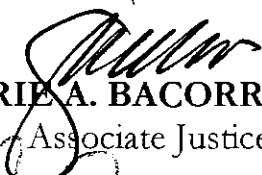
ACCORDINGLY, the “Motion for Reconsideration (*Re: Decision dated February 12, 2026*)” is **DENIED** for lack of merit. ✓

³ G.R. No. 187836, March 10, 2015 (Resolution on Motion for Reconsideration), citing *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al., et seq.*, G.R. No. 109645, March 4, 1996 (324 Phil. 483).

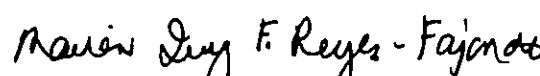
SO ORDERED.


MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

WE CONCUR:


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

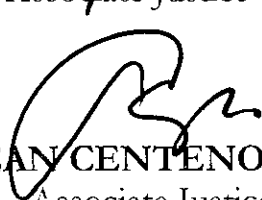

MARIAN IVY F. REYES-FAJARDO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice


PAOLO S. TESTON
Associate Justice


DEBBIE JEAN CENTENO-DIJAMCO
Associate Justice