

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

**ALPHALAND SOUTHGATE
TOWER, INC.,**

CTA CASE NO. 10669

Petitioner,

Members:

-versus-

**RINGPIS-LIBAN, Chairperson,
MODESTO-SAN PEDRO, and
FERRER-FLORES, JJ.**

**COMMISSIONER OF
INTERNAL REVENUE,**

Promulgated:

Respondent.

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RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is respondent's *Motion for Reconsideration* (Decision dated 13 August 2024), filed on August 30, 2024, with petitioner's *Comment/Opposition [to Respondent's Motion for Reconsideration dated 22 August 2024]*, filed on September 16, 2024. Respondent assails this Court's Decision, promulgated on August 13, 2024.

The Court notes that the arguments raised in the Motion are near-verbatim rehashes of arguments that respondent already raised in his Memorandum, filed on August 2, 2023. These have thus already been considered and refuted in the assailed Decision.

The Supreme Court has consistently ruled that a Motion for Reconsideration that discloses no substantial or cogent reason to reverse previous findings must obviously be dismissed.¹ Furthermore, when such Motions merely reiterate points that have already been rejected, a court need not repeat the reasons already given for rejecting such points.²

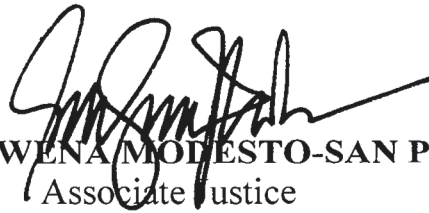
¹ *Shangri-La International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938, January 22, 2007; *Roque v. Commission on Election*, G.R. No. 188456 (Resolution), February 10, 2010.

² *Ortigas and Company Limited Partnership v. Judge Velasco*, G.R. Nos. 109645 & 112564 (Resolution), March 4, 1996.

Considering such jurisprudence, and the fact that respondent merely repeats arguments We have already refuted, the Court sees no reason to grant the present Motion.

ACCORDINGLY, respondent's *Motion for Reconsideration* (*Decision dated 13 August 2024*), filed on August 30, 2024, is hereby **DENIED** for lack of merit. The Decision, dated August 13, 2024, is **AFFIRMED**.

SO ORDERED.



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:



MA. BELEN M. RINGPIS-LIBAN
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice