REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

MTI ADVANCED TEST DEVELOPMENT CORPORATION,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB No. 2591
(CTA Case No. 10112)

Present:

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

Promulgated:
MAY 0 8 2023 11:45am

x --x

RESOLUTION

DEL ROSARIO, PJ.:

For resolution is petitioner's "**Motion for Reconsideration (of the Decision dated February 1, 2023)**" filed on February 16, 2023, with respondent's "**Comment/Opposition** filed on March 14, 2023.

In said Motion for Reconsideration, petitioner prays that the Court reconsider and set aside the assailed Decision.

The dispositive portion of the assailed Decision reads:

> "**WHEREFORE**, in light of the foregoing, the Petition for Review filed by petitioner MTI Advanced Test Development Corporation is hereby **DENIED**, for lack of merit. The assailed Decision dated October 13, 2021 and the assailed Resolution dated March 22, 2022 promulgated by the Court in Division are hereby **AFFIRMED**.

SO ORDERED."

In the present Motion, petitioner argues the following:

1. It timely filed its judicial claim for refund in accordance with Section 112(C) of the National Internal Revenue Code of 1997, as amended;

2. Respondent issued Revenue Regulation (RR) No. 1-2017 to clarify that claims filed prior to Revenue Memorandum Circular No. 54-2013 shall continue to be processed administratively;

3. Respondent continued to process the administrative claim of petitioner pursuant to RR No. 1-2017; and,

4. Respondent's act of processing petitioner's administrative claim for input VAT refund causes no damage or prejudice to the government.

Respondent, on the other hand, maintains that:

1. The Petition for Review filed before the Court in Division was filed within the reglementary period; and,

2. Republic Act No. 10963 or otherwise known as the TRAIN Law, does not apply to petitioner's judicial claim for refund as the same was filed in 2012 and the TRAIN Law took effect on January 1, 2018.

THE COURT'S RULING

After careful evaluation of the parties' respective arguments, the Court resolves to deny petitioner's "Motion for Reconsideration".

A motion for reconsideration shall point out specifically the findings or conclusions of the judgment or final order which are not supported by the evidence or which are contrary to law, making express reference to the testimonial or documentary evidence or to the provisions of law alleged to be contrary to such findings and conclusions.[1] It is thus incumbent upon the movant to convince the Court that certain findings and conclusions in the assailed decision are not supported by evidence or are contrary to law.

[1] Section 2, Rule 37 of the Rules of Court.

The teachings of *Social Justice Society (SJS) Officers, et al. vs. Lim,*[2] which cited *Ortigas and Co. Ltd. Partnership vs. Judge Velasco,*[3] 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.**
>
> 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*)

The Court notes that no new or substantial arguments have been adduced to warrant the reconsideration sought. Petitioner merely raised a matter which the Court has thoroughly passed upon in the assailed Decision. Accordingly, the Court finds no cogent reason to reverse or modify the assailed Decision.

WHEREFORE, premises considered, petitioner's "**Motion for Reconsideration (of the Decision dated February 1, 2023)**" filed on February 16, 2023 is hereby **DENIED** for lack of merit.

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[2] G.R. Nos. 187836 & 187916, March 10, 2015.
[3] G.R. Nos. 109645 & 112564, March 4, 1996.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding 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

ON LEAVE
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice