

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

SPECIAL THIRD DIVISION

PETRON CORPORATION,
Petitioner,

CTA CASE NO. 10751

Members:

- versus -

REYES-FAJARDO,
Chairperson, and
ANGELES, JJ.

COMMISSIONER
INTERNAL REVENUE,
Respondent.

Promulgated:

X ----- SEP 07 2026 ----- X
C 1:12 p.m.

RESOLUTION

ANGELES, J.:

Before the Court is petitioner's *Motion for Reconsideration* (Re: Decision dated June 17, 2025)¹ (Motion), filed personally and electronically on July 07,² and 08,³ 2025, respectively. Respondent, in turn, filed his *Comment/Opposition* [Re: Petitioner's Motion for Reconsideration dated 07 July 2025]⁴ (Comment) personally⁵ and electronically⁶ on August 04, and 05, 2025, respectively.

On June 17, 2025, the Court promulgated a Decision⁷ (assailed Decision), whereby it denied the *Petition for Review*⁸ for lack of merit. The dispositive portion thereof reads:

"WHEREFORE, in light of the foregoing considerations, the present *Petition for Review* is **DENIED** for lack of merit.

¹ Docket, pp. 758 to 764.

² Docket, p. 758.

³ Docket, p. 757.

⁴ Docket, pp. 790 to 799.

⁵ Docket, p. 790.

⁶ Docket, p. 789.

⁷ Docket, pp. 742 to 755.

⁸ Docket, pp. 11 to 34.

SO ORDERED.⁹

In its *Motion*, petitioner essentially argues that: (1) photocopies, being duplicates, are admissible to the same extent as the original documents under Section 4, Rule 130 of the Revised Rules on Evidence, as recently affirmed in *People v. Lastimosa*;¹⁰ (2) both its administrative claim and *Petition for Review* for refund were timely filed; (3) the imported tax-paid lubricating oils and additives sold and delivered to tax-exempt entities are exempt from excise tax, rendering the excise taxes paid thereon erroneously collected; and (4) its purchases of imported lubricating oils and additives were sourced from importations covering the period from January 01, 2020 to December 31, 2020.

For its part, respondent, in his *Comment*, contends that, *first*, petitioner is not entitled to a refund of the excise taxes allegedly paid for the period from January 01, 2020 to June 30, 2020, on its sales and deliveries of imported lubricating oils and additives to tax-exempt entities. *Second*, respondent maintains that the claims for a refund of excise taxes are governed specifically by Section 130(D) of the National Internal Revenue Code of 1997, as amended.

After a judicious examination of the arguments advanced by the parties, the Court finds petitioner's *Motion* to be bereft of merit.

At the outset, the Court observes that petitioner's *Motion* substantially rehashes arguments that have already been raised, fully considered, and squarely resolved by the Court. A motion for reconsideration is not an occasion to relitigate issues already passed upon, much less to compel the Court to revisit conclusions reached after a thorough consideration of the parties' respective positions.

If at all, the only matter that may be deemed new and deserving of further discussion is petitioner's reliance on *People v. Lastimosa*,¹¹ a recent Supreme Court decision which held that "[a] photocopy, being a duplicate, is admissible to the same extent as the original absent any genuine question as to the authenticity of the original or a showing that it is unjust or inequitable to admit the duplicate in lieu of the original." Petitioner argues that neither exception applies to certain exhibits excluded by the Court, which exclusion ultimately proved fatal to its refund claim. It particularly insists that respondent never raised any genuine question as to the authenticity of the originals of the subject

⁹ Docket, p. 754.

¹⁰ G.R. No. 265758, February 03, 2025 [Per J. Gesmundo, C.J., First Division].

¹¹ *Ibid.*

exhibits. In support thereof, petitioner reproduced¹² the pertinent portions of respondent's *Comment and Manifestation Re: Petitioner's Formal Offer of Evidence*¹³ (*Comment Re: Petitioner's FOE*), and concluded that "respondent only provided a general comment for all the exhibits of petitioner and not really a genuine question as to the authenticity of a specific document."¹⁴

The Court is not persuaded.

To be sure, as petitioner correctly points out, Section 4, Rule 130 of the Revised Rules on Evidence recognizes that a duplicate is admissible to the same extent as an original, unless: **(1)** a genuine question is raised as to the authenticity of the original; or **(2)** under the circumstances, it would be unjust or inequitable to admit the duplicate in lieu of the original. This rule, introduced under the 2019 amendments to the Rules on Evidence, was likewise affirmed by the Supreme Court in *People v. Lastimosa*.¹⁵

Petitioner, however, overlooks the import of respondent's qualification that the exhibits were objected to as to the "manner [they] were identified in open court and subject to the condition that the same have faithfully complied with the necessity of comparison with the original documents." Such express reservation cannot reasonably be construed as leaving the authenticity of the originals uncontested.

Indeed, respondent's objection, taken in its proper context, **effectively placed the genuineness and authenticity of the originals in issue.** By expressly requiring that the exhibits be compared with the originals and that such comparison faithfully establish their correspondence, respondent necessarily questioned whether the documents presented and identified in evidence were true and accurate reproductions of the originals. The objection need not employ the precise terms "genuineness" or "authenticity" to produce such effect. **What is controlling is the substance of the objection and the evidentiary issue it places in dispute.**

Thus, petitioner cannot now characterize respondent's objection as a mere general objection that failed to raise a genuine question as to the authenticity of the originals. By expressly reserving the requirement that the exhibits be compared with the originals, respondent sufficiently placed their authenticity in question within the contemplation of Section 4, Rule 130 of the Revised Rules on Evidence.

¹² Docket p. 763, par. 17.

¹³ Docket p. 606.

¹⁴ Docket, p. 764, par. 21.

¹⁵ G.R. No. 265758, February 03, 2025 [Per J. Gesmundo, C.J., First Division].

In *Kuwait Airways Corp. v. Tokio Marine and Fire Insurance Co., Ltd.*,¹⁶ the Supreme Court clarified the application of Section 4, Rule 130 of the Revised Rules on Evidence, and the circumstances under which a photocopy may be deemed a duplicate of the original for purposes of admissibility, thus:

Under Section 4, Rule 130 of the 2019 Rules, however, an original document may consist of a “duplicate” produced by means of photography, mechanical or electronic re-recording, or by other equivalent techniques which accurately reproduce the original. **A photocopy of an original, therefore, may consist of a “duplicate” if there is no question that it is an accurate reproduction of the original.** (Emphasis and underscoring supplied)

Moreover, the exclusion of the subject exhibits is not a matter being raised for the first time in the *Motion*. Petitioner had already sought the admission and consideration of the same exhibits in its *Omnibus Motion for Reconsideration (Re: Resolution dated May 23, 2023) with Motion for Leave to Recall Madonna Mia S. Dayego, and Motion to Defer Filing of Memorandum*,¹⁷ and *Omnibus Motion to Reopen the Case (with Motion to Recall the Witness, Present Secondary Evidence, and Defer Filing of Memorandum)*,¹⁸ both of which were denied by the Court in its Resolutions dated October 04, 2023,¹⁹ and April 18, 2024,²⁰ respectively. The same exhibits were likewise included in petitioner’s *Tender of Excluded Evidence*.²¹ There is, therefore, no basis for the Court to revisit a matter that has already be considered and resolved on several occasions.

Accordingly, petitioner has failed to identify any new, substantial, or compelling matter that would justify the reversal or modification of the assailed Decision. The arguments advanced in the *Motion* neither demonstrate any reversible error in the Court’s prior disposition nor furnish any cogent reason to disturb the same.

The Court’s disposition is likewise firmly anchored in settled doctrine. In *Social Justice Society Officers v. Lim*,²² citing *Ortigas and Co. Ltd. Partnership v. Judge Velasco*,²³ the Supreme Court held that a motion for reconsideration that merely reiterates arguments

¹⁶ G.R. No. 213931, November 17, 2021 [Per J. Carandang, Third Division].

¹⁷ Docket, pp. 619 to 634.

¹⁸ Docket, pp. 674 to 687.

¹⁹ Docket, pp. 643 to 651.

²⁰ Docket, pp. 734 to 740.

²¹ Docket, pp. 664 to 673.

²² G.R. Nos. 187836 & 187916 (Resolution), March 10, 2015 [Per J. Perez, *En Banc*].

²³ G.R. Nos. 109645 & 112564 (Resolution), March 04, 1996 [Per C.J. Narvasa, Third Division].

previously raised and passed upon, or advances contentions too unsubstantial to warrant the modification of the assailed judgment, merits no further judicial consideration, and, consequently, warrants outright denial. The Court is not duty-bound to engage in the superfluous exercise of rephrasing or reproducing its prior ruling, when the motion presents no substantial or cogent ground warranting a departure therefrom. Thus:

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; 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. (citations omitted)

Guided by the foregoing doctrinal pronouncements, the Court declines to reconsider matters that it has already considered and resolved. There being no compelling reason to disturb the assailed Decision, the same must stand.

WHEREFORE, premises considered, petitioner’s *Motion for Reconsideration (Re: Decision dated June 17, 2025)* is hereby **DENIED** for lack of merit.

SO ORDERED.


HENRY S. ANGELES
Associate Justice

I CONCUR:


MARIAN IVY F. REYES-FAJARDO
Associate Justice