REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

PETRON CORPORATION,
Respondent.

CTA EB No. 2828
(CTA Case Nos. 9738 & 9741)

Present:

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

Promulgated:

JAN 19 2026 4:30

x- -x

RESOLUTION

REYES-FAJARDO, J.:

On February 28, 2025, a Decision[1] was rendered, the *fallo* of which reads:

> **WHEREFORE**, in light of the foregoing considerations, the Petition for Review is **DENIED** for lack of merit. Accordingly, the CTA Special Third Division Decision and Resolution promulgated on August 1, 2023 and October 9, 2023, respectively, in CTA Case Nos. 9738 and 9741, as consolidated, are **AFFIRMED**.
>
> **SO ORDERED.**

We found that respondent is partly entitled to the refund or credit of excise taxes paid on: (a) imported Jet A-1 fuel; and (b) locally

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1 *Rollo*, pp. 93-110.

manufactured Jet A-1 and unleaded gasoline fuels, in the total amount of ₱394,770,058.56. This represents fuels which were sold to international carriers and tax-exempt entities, exempt from excise tax (ET) imposition under Section 135 of the 1997 National Internal Revenue Code (NIRC), as amended.

In his Motion for Reconsideration (Re: Decision dated 28 February 202[5],[2] petitioner advances the following sole ground for Our consideration:

> THE HONORABLE COURT EN BANC ERRED IN RULING THAT [RESPONDENT] IS ENTITILED TO REFUND/TAX [CREDIT] REPRESENTING ERRONEOUSLY PAID EXCISE TAX ON PETROLEUM PRODUCTS SOLD TO INTERNATIONAL CARRIERS AND TAX-EXEMPT ENTITIES.

Through its Comment/Opposition [To Petitioner's Motion for Reconsideration (Re: Decision dated 28 February 2025)],[3] respondent mainly retorts that the Court committed no reversible error in partly allowing the ET refund or credit to the extent of ₱394,770,058.56.

The Motion fails.

Glossing over the arguments in petitioner's Motion reveals that these are very same matters that were meticulously and extensively discussed, and found wanting in the assailed Decision. Reinventing the wheel simply dwindles Our time and resources. As held in *Social Justice Society Officers v. Lim:*[4]

> 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

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2 *Id.* at pp. 121-126.

3 *Id.* at pp. 131-139.

4 G.R. No. 187386, March 10, 2015, citing *Ortigas & Co. Ltd. Partnership v. Velasco*, G.R. Nos. 109645 & 112564 (Resolution), August 15, 1997, 343 Phil. 115-142.

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.

ACCORDINGLY, petitioner's Motion for Reconsideration (Re: Decision dated 28 February 202[5] is **DENIED**. The Decision dated February 28, 2025 in CTA EB No. 2828 is **AFFIRMED**.

SO ORDERED.

MARIAN IVY F. REYES-FAJARDO
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice