REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL THIRD DIVISION

HEALTH PRODUCTS AND SERVICES B.V.,
Petitioner,

-*versus*-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 10968

Present:

REYES-FAJARDO,
Chairperson, and
ANGELES, JJ.

Promulgated:
MAY 07 2026
4:20 p.m.

x- -x

RESOLUTION

ANGELES, *J.*:

This resolves respondent's ***Motion for Reconsideration of Resolution Dated 28 July 2025*** filed on August 27, 2025, with petitioner's ***Comment and Opposition (to Respondent's Motion for Reconsideration of Resolution Dated 28 July 2025)*** filed on September 15, 2025.

In his Motion for Reconsideration, respondent prays for the reversal of the Decision promulgated by the Third Division on July 28, 2025 (assailed Decision), the dispositive portion of which states:

> **WHEREFORE**, premises considered, the present *Petition for Review* is **GRANTED**.
>
> Accordingly, respondent is **ORDERED TO REFUND** in favor of petitioner the amount of **₱7,382,449.50**, representing CGT erroneously or wrongfully paid on August 24, 2020 in relation to the sale of its shares of stock in CHPI to QHPL.

Respondent basically argues that the *Petition for Review* was filed more than two (2) years after the actual payment of the tax allegedly erroneously or illegally collected; thus, the said Petition was belatedly filed and the Court had no jurisdiction to rule on the same.

Respondent also argues that claims for refund are construed strictly against the taxpayer and in favor of the government.

Petitioner counters that the filing of the said Petition was made within the two (2) year prescriptive period provided under the National Internal Revenue Code of 1997 (Tax Code).

The Court finds respondent's Motion for Reconsideration utterly without merit.

In *Ortigas & Company Limited Partnership v. Velasco,*[1] the Supreme Court ruled that the Court is not obliged to address each and every argument raised in a Motion for Reconsideration, where the same consists of a mere reiteration or rehash of arguments already submitted to and considered by the Court in its judgment, *to wit:*

> *Effect, and Disposition of*
> *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.

Further, in *Roque, Jr. v. Commission on Elections,*[2] the Supreme Court, in resolving the petitioners' Motion for Reconsideration, no longer belabored an argument that it found to be a mere rehash of the petitioners' previous position as found in their memorandum, as such was already considered and addressed by the Court in its decision.

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[1] G.R. Nos. 109645 & 112564 (Resolution), March 4, 1996.
[2] G.R. No. 188456 (Resolution), February 10, 2010.

In this case, respondent's argument regarding the timeliness of the subject Petition in relation to the Court's jurisdiction raises no new matters that the Court has not yet already exhaustively discussed in the assailed Decision.

Moreover, respondent's mere invocation of a general taxation principle, absent any demonstration of its applicability to the case at bar or any persuasive supporting discussion, cannot overcome the Court's findings in the assailed Decision.

In view of thereof, the Court finds no compelling reason to reverse or modify the assailed Decision.

WHEREFORE, premises considered, the instant Motion for Reconsideration is **DENIED** for lack of merit.

SO ORDERED.

HENRY S. ANGELES
Associate Justice

I CONCUR:

Marian Ivy F. Reyes - Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice