REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

NATIONAL GRID CORPORATION OF THE PHILIPPINES, *Petitioner,*	**CTA EB No. 2133** (CTA AC No. 181)
	Present:
-versus-	**DEL ROSARIO,** *PJ,* **UY,** **RINGPIS-LIBAN,** **MANAHAN,** **BACORRO-VILLENA,** **MODESTO-SAN PEDRO,** **REYES-FAJARDO,** **CUI-DAVID,** and **FERRER-FLORES,** *JJ.*
THE CITY OF TACLOBAN and **ZOSIMA A. CORDAÑO,** in her capacity as City Treasurer of Tacloban, *Respondents.*	Promulgated: DEC 29 2022 10:50 a.m.

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RESOLUTION

REYES-FAJARDO, *J.*:

On March 31, 2022, a Decision[1] was rendered, disposing the case as follows:

> **WHEREFORE**, the Petition for Review dated September 6, 2019 filed by National Grid Corporation of the Philippines is **DENIED**. The Decision dated January 30, 2019 and Resolution dated August 14, 2019 in CTA AC No. 181 are **AFFIRMED**.
>
> **SO ORDERED**.

We sustained respondents' deficiency contractor's tax assessment amounting to ₱2,022,863.81, issued against petitioner for

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1 *Rollo,* pp. 197-207.

year 2009, because the latter failed to prove that it is exempted therefrom, through prior payment of 3% franchise tax, as required in Section 9 of Republic Act (RA) No. 9511.[2] Specifically, it was found that: *first,* petitioner belatedly produced the Bureau of Internal Revenue (BIR) Certification dated September 4, 2018; hence, may not be considered for the purpose of resolving this case; and *second,* granting that said BIR Certification may be considered, the details therein failed to demonstrate that the amounts collected from petitioner are the franchise taxes referred to in Section 9 of RA No. 9513; and said franchise taxes amounting to ₱1,055,119,672.75 equates to 3% of its gross receipts derived from its operations under its franchise as required by said law.

Unfazed, petitioner, through its Motion for Reconsideration (of the Decision dated 31 March 2022) filed on May 4, 2022,[3] argues that: *one,* in the interest of substantial justice, the BIR Certification dated September 4, 2018 should have been considered and given probative value; and *two,* said Certification would show that it actually paid 3% of its franchise taxes for 2009. With the payment of said franchise taxes for 2009, it is exempted from local taxes; hence, respondents' local contractor's tax assessment covering said year must be invalidated.

In refutation,[4] respondents riposte that: *one,* the BIR Certification dated September 4, 2018 may not be considered, because petitioner belatedly presented the same in its motion for reconsideration on the adverse decision, rendered by the Court in Division; and *two,* while said certification shows that the BIR collected from petitioner franchise taxes for 2009, it does not exhibit the amounts collected constitutes 3% of its gross receipts derived from its operations under its franchise as required by RA No. 9511.

The Motion lacks merit.

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[2] AN ACT GRANTING THE NATIONAL GRID CORPORATION OF THE PHILIPPINES A FRANCHISE TO ENGAGE IN THE BUSINESS OF CONVEYING OR TRANSMITTING ELECTRICITY THROUGH HIGH VOLTAGE BACK-BONE SYSTEM OF INTERCONNECTED TRANSMISSION LINES, SUBSTATIONS AND RELATED FACILITIES, AND FOR OTHER PURPOSES.

[3] *Id.* at pp. 221-231.

[4] Respondents' Comment/Opposition (Re: Motion for Reconsideration dated May 3, 2022). *Id.* at pp. 262-265.

Indeed, the matters advanced by petitioner were already weighed, and found wanting in the assailed Decision dated March 31, 2022. To reinvent the wheel definitely wastes the time of the Court. *Ortigas and Company Limited Partnership v. Judge Velasco, et al.*[5] declared:

> 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, 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.

WHEREFORE, petitioner's Motion for Reconsideration (of the Decision dated 31 March, 2022), filed on May 4, 2022, is **DENIED,** for lack of merit.

Marian Ivy F. Reyes-Fajardo

MARIAN IVY F. REYES-FAJARDO
Associate Justice

We Concur:

ROMAN G. DEL ROSARIO
Presiding Justice

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5 G.R. No. 109645, March 4, 1996.

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

LANEE S. CUI-DAVID
Associate Justice

ON LEAVE

CORAZON G. FERRER-FLORES
Associate Justice