REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL SECOND DIVISION

DOLE PHILIPPINES, INC., *Petitioner,*	**CTA CASE NO. 10315**
	Members:
- versus -	**DEL ROSARIO**, *P.J.,** **BACORRO-VILLENA**, *Acting Chairperson, and* **CUI-DAVID**, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: FEB 10 2025 3:52 pm

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RESOLUTION

CUI-DAVID, J.:

Before this Court is respondent's ***Motion for Partial Reconsideration (Re: Decision dated 20 August 2024),***[1] filed via registered mail on September 27, 2024, and via electronic mail (e-mail) on September 30, 2024, with petitioner's *Comment and Opposition (To the Motion for Partial Reconsideration dated 27 September 2024)*,[2] filed via personal service and e-mail on November 26, 2024.

Respondent seeks the reversal of the *Decision* of the Court promulgated on August 30, 2024, which partially granted petitioner's claim for refund. The dispositive portion reads:

> **WHEREFORE**, in light of the foregoing, the instant *Petition for Review* is **PARTIALLY GRANTED**.
>
> Accordingly, respondent is **ORDERED** to refund or issue a tax credit certificate in favor of petitioner in the amount of **₱1,357,425,033.02**, representing petitioner's

* Special Member per Memorandum dated June 21, 2024.
1 Docket, Vol. IV, pp. 1802–1811.
2 *Id.* at unpaged.

excess and unutilized input VAT attributable to its zero-rated sales for the first to fourth quarters of FY ending March 2019.

SO ORDERED.

Similar to the arguments raised in his *Answer*, respondent contends that the Court has no jurisdiction over the case and that the denial of petitioner's claim for a refund is proper, as petitioner allegedly failed to comply with the mandatory requirements for claiming a tax refund or credit.

In its *Comment and Opposition*, petitioner states that the Court has jurisdiction over the case and that it has properly substantiated its claim for a refund.

At the outset, the Court notes that an examination of respondent's *Motion for Partial Reconsideration* shows that the arguments raised therein are mere reiterations of those that have already been thoroughly considered, resolved, and passed upon by this Court in the assailed *Decision*.

It is well-settled that a motion for reconsideration containing a mere reiteration or rehash of grounds and arguments that have already been considered, weighed, passed upon, and resolved by the court before the *Decision* sought to be reconsidered is rendered does not need a new judicial determination.[3] Therefore, there is no necessity to discuss and rule again on these grounds since this would be a useless formality of ritual invariably involving merely a reiteration of the reasons for rejecting the arguments advanced by the movant already set forth in the judgment.[4]

In *Social Justice Society (SJS) Officers et al. v. Lim*[5] the Supreme Court emphasized the limited purpose of a motion for reconsideration and the Court's discretion in addressing repetitive arguments, *viz.*:

> 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

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[3] *People v. Agacer, et al.*, G.R. No. 177751 (Resolution), January 7, 2013 [Per J. Del Castillo, Special First Division] citing *People v. Larrañaga, et al.*, G.R. Nos. 138874–75, July 21, 2005 [Per Curiam, *En Banc*]; *Mendoza-Ong v. Hon. Sandiganbayan, et al.*, G.R. Nos. 146368–69 (Resolution), October 18, 2004 [Per J. Quisumbing, Special Second Division].

[4] *People v. Agacer, et al.*, G.R. No. 177751 (Resolution), January 7, 2013 [Per J. Del Castillo, Special First Division] citing *People v. Larrañaga, et al.*, G.R. Nos. 138874–75, July 21, 2005 [Per Curiam, *En Banc*]; *Ortigas and Company Limited Partnership v. Judge Velasco*, G.R. No. 109645 (Resolution), March 4, 1996 [Per C.J. Narvasa, Third Division].

[5] *Social Justice Society (SJS) Officers, et al. v. Lim*, G.R. Nos. 187836 & 187916, March 10, 2015.

> grounds relied upon therefore, 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.

It is already settled that if the issues raised in a motion for reconsideration are mere reiterations of those which have already been passed upon and, in fact, adjudged as unmeritorious by the Court, these cannot be regarded as substantial and no longer require another full-blown discussion. Any further discourse would only be unnecessary and repetitive.[6]

Given the foregoing, the Court reaffirms that it properly acquired jurisdiction over the instant case, given that both the administrative and judicial claims for refund were timely filed. Furthermore, as exhaustively discussed in the assailed Decision, petitioner has sufficiently demonstrated its entitlement to a refund in the amount of ₱1,357,425,033.02.

WHEREFORE, premises considered, respondent's *Motion for Partial Reconsideration (Re: Decision dated 20 August 2024)* is **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

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6 *Social Justice Society (SJS) Officers v. Lim*, G.R. Nos. 187836 & 187916 (Resolution), March 10, 2015 [Per J. Perez, *En Banc*].

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WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice