REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

THE CITY TREASURER AND THE CITY GOVERNMENT OF TAGUIG, *Petitioners,*	**CTA *EB* NO. 3008** (Formerly SCA Case No. 298 and MeTC Civil Case No. 22-4575)
	Present:
- versus -	**RINGPIS-LIBAN,** *P.J.,* **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
ROSEWOOD POINTE RESIDENCES CONDOMINIUM CORP., *Respondent.*	Promulgated: MAY 26 2026 10:57a.m.

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RESOLUTION

CUI-DAVID, J.:

Before the Court *En Banc* is petitioners' *Motion for Reconsideration [To the Decision dated 27 November 2025) [**Motion**]*, filed on January 5, 2026, assailing the *Decision*[1] promulgated on November 27, 2025 (**assailed *Decision***), the dispositive portion of which reads:

> **WHEREFORE,** the *Petition for Review* filed by the City Treasurer and the City Government of Taguig City is **DENIED** for lack of merit.
>
> **SO ORDERED.**

The assailed *Decision* sustained the ruling in the *Decision* dated July 11, 2024, and the Order dated August 28, 2024,[2] of Branch 267 of the Regional Trial Court (**RTC**) of Taguig City. In

[1] *En Banc* Docket, pp. 96–107.
[2] *Id.* at 62.

said rulings, the RTC, among other things, ordered the refund of ₱392,051.96, representing the Local Business Tax (LBT) paid by respondent for the year 2022.

In seeking reconsideration of the assailed *Decision*, petitioners raise the following grounds in their *Motion*:

> THE HONORABLE COURT FAILED TO RECOGNIZE THAT RESPONDENT FAILED TO OVERCOME THE BURDEN OF PROVING EXEMPTION FROM THE TAX IMPOSED.
>
> SINCE THE RESPONDENT'S CLAIM FOR REFUND PARTAKE THE NATURE OF EXEMPTION, ITS FAILUTE TO OVERCOME THE BURDEN OF PROVING THAT IT IS NOT SUBJECT TO TAX RENDERS IT LIABLE FOR THE AMOUNT OF THE REFUND.
>
> THE HONORABLE COURT ERRED IN RULING THAT THE RESPONDENT IS NOT LIABLE FOR LOCAL BUSINESS TAXES.

By way of *Comment/Opposition [To the Motion for Reconsideration (To the Decision dated 27 November 2025) dated 05 January 2026]* [***Comment/Opposition***], filed on January 15, 2026, respondent argues that petitioners' *Motion* should be denied for lack of merit. Respondent maintains that it does not invoke exemption from LBT; rather, it claims that it is not subject to LBT by reason of its nature as a condominium corporation. Hence, it does not bear the burden of proving exemption from LBT, as correctly ruled by the Court *En Banc*.

Moreover, contrary to petitioners' contention, respondent reiterates that it cannot be considered as a contractor to which LBT can be imposed. It emphasizes that it is not engaged in "business" and derives no income to sustain its operations. Its money and assets are used exclusively in furtherance of its purpose as a condominium corporation.

After a careful and thorough review of petitioners' *Motion* and respondent's *Comment/Opposition*, the Court *En Banc* finds no cogent reason to abandon the assailed *Decision*.

The Court *En Banc* notes that petitioners merely reiterate issues and arguments already passed upon and exhaustively discussed in the assailed *Decision*. They have not presented any new, substantial, or compelling argument that would warrant a modification or reversal of the Court *En Banc's* findings and conclusions. Consequently, there is no cogent reason for the Court to depart from its prior ruling.

It bears noting that a motion for reconsideration containing mere reiterations or rehashes of grounds and arguments previously considered, weighed, and resolved by the Court before the *Decision* sought to be reconsidered is rendered does not require a new judicial determination.[3]

The Supreme Court's pronouncement in *Social Justice Society (SJS) Officers v. Lim*[4] is instructive:

> 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**. (Emphasis supplied, citation omitted)

Similarly, in *Shangri-La International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*,[5] the Supreme Court held:

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

[4] G.R. Nos. 187836 & 187916, March 10, 2015 [Per J. Perez, *En Banc*].

[5] G.R. No. 159938, January 22, 2007 [Per J. Garcia, First Division].

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> The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.
>
> Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. **As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought.** (Emphasis supplied)

In light of the foregoing, the Court finds it unnecessary to reiterate its prior discussions in the assailed *Decision*, as doing so would merely amount to redundancy.

WHEREFORE, premises considered, petitioners' *Motion for Reconsideration [To the Decision dated 27 November 2025)* is **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

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JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice