20-000230-0088

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CTA CASE NO. 10320

SL HARBOR BULK TERMINAL CORPORATION,
Petitioner,

- versus -

NOTICE OF RESOLUTION

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

ATTY. RAMON B. LORENZO
ATTY. ROWELL B. VICENTE
ATTY. MYRNA R. SANTELICES
Bureau of Internal Revenue - Revenue Region No. 6
5th Floor, Legal Division, BIR Bldg. 1
Solana Street, Intramuros, Manila

GERODIAS SUCHIANCO ESTRELLA
Suite 2404, Discovery Center
25 ADB Avenue, Ortigas Center
1605 Pasig City

GREETINGS:

You are hereby notified by these presents that on **Augsut 8, 2024,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **August 9, 2024.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court II

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

SL HARBOR BULK TERMINAL CORPORATION, *Petitioner,*	**CTA Case No. 10320**
	Members: **DEL ROSARIO,** *P.J., Chairperson,* **MANAHAN,** and **REYES-FAJARDO** *JJ.*
- versus -	
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: AUG 0 8 2024; 1:45PM

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RESOLUTION

REYES-FAJARDO, *J*.:

For the Court's resolution is petitioner's Motion for Reconsideration (Re: Decision dated 14 [*sic*] March 2024) ("Motion")[1] filed on April 3, 2024, with respondent's Comment (To Petitioner's Motion for Reconsideration dated April 3, 2024)[2] filed on May 3, 2024.

In the assailed Decision promulgated on March 13, 2024,[3] the Court denied petitioner's claim for issuance of a tax credit certificate in the amount of ₱9,850,000.00, allegedly representing erroneously paid excise taxes on its importation of bunker fuel oil (BFO) and special fuel oil (SFO).

To justify a grant of tax credit for excise taxes erroneously paid on petitioner's importation of BFO and SFO on August 22, 2018 and

1 Docket—Vol. V, pp. 2862 to 2880.
2 *Id.* at pp. 2883 to 2895
3 *Id.* at pp. 2843 to 2861.

August 28, 2018, the Court explained that petitioner must establish the following: *first*, the entity to which the petitioner sold the petroleum products is an entity exempt by law from direct and indirect taxes; and, *second*, petitioner paid the excise taxes on its importation of BFO and SFO which were subsequently sold to the tax-exempt entities under Section 135(c) of the National Internal Revenue Code of 1997, as amended.

The Court found that petitioner is not entitled to a tax credit because it failed to present evidence that will confirm that the BFO and SFO that were sold to tax-exempt entities came from the imported BFO and SFO on which petitioner paid excise taxes on August 22 and 28, 2018.

In the Motion, petitioner raises the same arguments on its supposed compliance with all the requisites for entitlement to a tax credit of erroneously paid excise taxes on its importation of BFO and SFO.

The Motion is denied.

Indeed, the arguments raised by petitioner, were already passed upon by the Court, and found wanting in the assailed Decision. There is no need to reiterate pertinent portions of the Decision or re-write the *ponencia* in accordance with the outline of the instant motion.[4]

The pronouncement in *Social Justice Society (SJS) Officers, et al. v. Lim*[5] on the effect and disposition of a motion for reconsideration 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;

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

5 *Id.*

qfl

> 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.

WHEREFORE, petitioner's Motion for Reconsideration (Re: Decision dated 14 [*sic*] March 2024), filed on April 3, 2024 is **DENIED,** for lack of merit.

SO ORDERED.

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

We Concur:

ROMAN G. DEL ROSARIO
Presiding Justice

CATHERINE T. MANAHAN
Associate Justice