REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

MARIA DONA ALIBOSO, JOY ARCINUE, MARY ABIGAIL BACUD, BERNADETTE BIGASIN, MA. PATRICIA LIM, KRISTINE LEAH MERCADO, KATHLEEN OSIAS ATON, RAQUEL BERNADETTE VELASQUEZ, JAMILA YASMINA ACHANZAR, SARAH SENAS, THELMA GAIL ABIVA, ARNOLD AGUILA, FRANCOISE MARIE ALONZO-CALALAY, KAREN ANDES, LEAH ARBOLEDA, ROSALYN ARIATE, DONATILA BALAGTAS, GLENDA BALATBAT, FATIMA BAUTISTA, MELCHOR BUREROS, PATRICIA CALCETAS, CATHERINE CLARIN, KATHERINE MITZI CO, MA. CRISTINA CONCEPCION, MILETT CONCEPCION, MARTIN ERICSON CRUEL, CAROLINE VALENTINA CRUZ, LESLIE CRUZ, MARIA CELINA CRUZ, MARIA SIMONETTE DAQUIS, EDWIN DAVID, CELEDONIA DE FELIPE, MELANIE DELA CRUZ, AGNES DIAMANTE, SHEILA DIMAL, MARIE KRISTINE ESTRELLA, SHERYL EVANGELISTA, JANE FANTILANAN, ANGELICA LUZ FERNANDO, ERICKA JOY GAJETE, KRISTINE GALANG, MARIE JEMINETTE GATCHALIAN, DOROTHY GERONIMO, PAUL ANTHONY GOKIOCO, LANI GOMEZ, GLEN GONZAGA, GEMMALINE	CTA EB No. 2136 (CTA Case No. 9087)

GONZALEZ, JHONA GUILLEM, PAMELA GUTIERREZ, DIANA MARIE HERNANDEZ, MA. KRISTINA HIDALGO, IRIS EVADIE JIMENEZ, LORETTA JOVELLANOS, ELIZABETH JUAN, ANGELICA KARUNUNGAN, NORLYN LAGSIT, DARYL JAMES LAPING, NORMAN LU, JOAN REINA LUNA, MANNY MABALOT, AUGUSTUS MAGNO, ELVIRA MARTINEZ, MA. ILUMINADA MENDOZA, DAISY MENDOZA, MARIE VIC MINA, MARIE CHRISTINE MONTOYA, JANET MUTYANGPILI, JOCELYN NARCISO, JULIET NECIA, CLAIRE ANN ODSINADA, EMMANUEL ONG, WEMA PACANO, MA. VICTORIA PANTALEON, NAJA PEÑAS, CHRISTY PLANCO, FARAHTONI PLANCO, MA. THERESA PRADO, KAREN QUIETA, ELAINE QUINTO, ANGELITO RABE, MARY GRACE RAMOS, ARNEL REYES, MA. ELENA ROCES, MARIA LUALHATI RUEDA, CLARK SALAS, MARIA CLARISSA SAMSON, MARCELLE ANNE SANTOS, JOAQUIN SARDONA JR., ROWENA SARMIENTO, MA. CORAZON SISON, MA. RITA STA. CRUZ, LEA BENITA SUMULONG, PRECIOSA SUNGA, SHERYL TAMAYO, JENNIFER TANTAMCO, ALDOUS MOSES TIRONA, MA. ELOISA TUASON, MARIA CECILIA VILLANUEVA, EDNA VILLAREAL, CHARINA VILLARINO, ROWENA VIÑAN, BRYAN VISAYA, DULCINEA JOY

YRAITA, JULIE YU, FLORDELIZA ZACARIAS, and ALEX MORA,
Petitioners,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Present:

DEL ROSARIO, ***PJ*****,**
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID, and
FERRER-FLORES, ***JJ*****.**

Promulgated:

APR 24 2023 2:51 PM

x---x

RESOLUTION

REYES-FAJARDO, ***J.*****:**

For the Court's resolution is petitioners' *Motion for Reconsideration*[1] ("Motion"), filed on October 28, 2022.

In the *Motion,* petitioners pray that the Court reconsider the Decision[2] ("assailed Decision"), promulgated on October 7, 2022. The dispositive portion of the assailed Decision states:

> **WHEREFORE**, the instant *Petition for Review* is **DENIED** for lack of merit.

In the assailed Decision, the Court ruled that Petitioners failed to show that they fall within the coverage of those entitled to tax exemption under Section 56(2) of the ADB Charter. Thus, petitioners are not entitled to the refund of income tax collected from them for taxable year 2012 and 2013.

---

1 Rollo, pp. 343 to 350.
2 *Id.*, pp. 305 to 325.

Aggrieved, petitioners move for reconsideration on the following grounds:

i. Petitioners filed their administrative claim within the two-year period from the date of payment of the tax, as required by law. Petitioners alleged that respondent judicially admitted that they filed the administrative claim for refund prior to the filing of the petition.

ii. The Philippines never made a declaration to tax Filipino employees of ADB. There was only a reservation of the right.

iii. Petitioners disagree that the NIRC is the enabling legislation required to tax petitioners. According to petitioners, the exemption from taxation, granted by way of treaty, must be taken away in the manner such exemptions were granted.

iv. Revenue Memorandum Circular No. 31-2013, assuming it was valid, can only be applied prospectively.

Respondent failed to file his comment/opposition on petitioners' Motion despite notice.[3]

The Motion is denied.

After a careful evaluation of the arguments presented by petitioners, it is clear that the grounds raised therein are mere reiterations of matters which have already been exhaustively considered, weighed and resolved in the assailed Decision. As such, the Court finds no compelling reason to reconsider, modify or even reverse the assailed Decision. The pronouncement in *Social Justice Society (SJS) Officers, et al. v. Lim*,[4] is instructive:

> The grounds relied on being mere reiterations of the issues already passed upon by the Court, there is no need to "cut and

---

[3] Rollo, pp. 357
[4] G.R Nos. 187836 & 187916, March 10,2015.

> paste" pertinent portions of the Decision or re-write the ponencia in accordance with the outline of the instant motion.

As succinctly put by then Chief Justice Andres R. Narvasa in Ortigas and Co. Ltd. Partnership v. Judge Velasco on the effect and disposition of a 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.

WHEREFORE, petitioners' *Motion for Reconsideration* is **DENIED** for lack of merit.

SO ORDERED.

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

(I reiterate my Separate Concurring Opinion in the Division Decision)
ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

(I reiterate my Concurring and Dissenting Opinion in the *En Banc* Decision)
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

(With due respect, I reiterate my Concurring and Dissenting Opinion in the *En Banc* Decision)
CATHERINE T. MANAHAN
Associate Justice

(With due respect, I maintain my previous vote of joining PJ's Separate Concurring Opinion)
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice