REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

GETZ PHARMA (PHILS.), INC.,
Petitioner,

-*versus*-

HON. COMMISSIONER KIM S. JACINTO-HENARES, HON. ALFREDO V. MISAJON, Regional Director, Revenue Region No. 7 and HON. JOSEPHINE S. VIRTUCIO, Regional District Officer, Revenue District No. 43-A, East Pasig,
Respondents.

CTA *EB* NO. 2435
(CTA Case No. 9245)

Present:

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

Promulgated:
JAN 17 2024 4:20pm

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RESOLUTION

MANAHAN, J.:

This resolves respondents' ***Motion for Reconsideration (En Banc Decision dated 15 September 2023)***[1] (MR) filed on October 2, 2023, which prays for the reinstatement of the CTA Second Division's Decision dated June 9, 2020, and the reversal and setting aside of the *Decision* dated September 15, 2023[2] (Assailed Decision), the dispositive portion of which reads as follow:

> "**WHEREFORE**, premises considered, the instant Petition for Review is **GRANTED**. Accordingly, the case is hereby remanded to the Court in Division for proper determination whether petitioner is liable under the assessment.

[1] *Rollo*, CTA EB No. 2435, pp. 1054-1059.
[2] *Id.*, *Decision* dated September 15, 2023, pp. 990-1004.

SO ORDERED."

Respondents insist that the assessment has already become final, executory and demandable by reason of the failure of petitioner to file its Petition for Review in accordance with the provision of Section 228 of the 1997 National Internal Revenue Code (NIRC), as amended, as implemented by Section 3.1.4 of Revenue Regulations (RR) No. 12-99, as amended by RR No. 18-2013. Hence, the reckoning date for the 180-day prescriptive period should be June 5, 2015 and not June 24, 2015.

On the other hand, petitioner, in its ***Comment/Opposition (to Respondent's Motion for Reconsideration dated 02 October 2023)***[3] filed on October 16, 2023, counter-argues that the Court correctly ruled that its original Petition for Review was timely filed on January 20, 2016.

Before resolving the motion on the merits, the Court shall first determine whether the instant motion was filed on time.

Section 1, Rule 15 of the Revised Rules of the Court of Tax Appeals (RRCTA) provides that:

> "SECTION 1. *Who may and when to file motion.*- Any aggrieved party may seek a reconsideration or new trial of any decision, resolution, or order of the Court. He shall file a motion for reconsideration or new trial **within fifteen days from the date he received notice of the decision**, resolution or order of the Court in question." (*Emphasis supplied*)

The records of the case reveal that respondents received the assailed *Decision* dated September 15, 2023 on September 22, 2023[4]. In accordance with the above-mentioned provision of the RRCTA, respondents had fifteen (15) days from September 22, 2023 or until October 7, 2023 within which to file their motion for reconsideration. Thus, the filing of the instant Motion for Reconsideration on October 2, 2023 was on time.

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[3] *Rollo*, pp. 1061-1068.
[4] *Id.*, Notice of Decision dated September 18, 2023, p. 989.

Having established the jurisdiction of the Court to hear the motion, we shall address the merits thereof.

After a thorough review of respondents' arguments, the Court concludes that they are mere rehash of the earlier arguments that have already been extensively passed upon and exhaustively discussed in the Assailed Decision.

Notably, the insistence of respondents on the alleged request for re-investigation of petitioner is baseless because the records of the case would show that petitioner's original protest was really a request for reconsideration. However, respondents *motu proprio* treated it as a request for reinvestigation.[5] Thus, estoppel sets in.

In *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*,[6] the Supreme Court ruled that:

> "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*)

There being no other new issues or matters raised by respondents in the instant motion, this Court finds no

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[5] *Rollo*, Decision dated September 15, 2023, pp. 1034-1036.
[6] G.R. No. 109645, March 04, 1996.

compelling reason to reverse the ruling in the Assailed Decision.

WHEREFORE, premises considered, respondents' *Motion for Reconsideration (En Banc Decision dated 15 September 2023)* is hereby **DENIED** for lack of merit. Accordingly, the Court's *Decision* dated September 15, 2023 is **AFFIRMED.**

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

(With due respect, I reiterate my Separate Concurring Opinion in the En Banc Decision)
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice