REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

MA. JETHRA B. PASCUAL,
Respondent.

CTA EB NO. 2400
(CTA Case No. 9566)

Present:

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

Promulgated:
NOV 29 2022 3:48 p.m.

x - x

RESOLUTION

BACORRO-VILLENA, J.

For the Court *En Banc*'s resolution is petitioner Commissioner of Internal Revenue's (**petitioner**'s/**CIR**'s) "Motion for Reconsideration (Decision dated May 5, 2022)"[1] (**MR**) filed on 26 May 2022[2], with respondent Ma. Jethra B. Pascual's (**respondent**'s/**Pascual**'s) "Opposition (to Petitioner's Motion for Reconsideration)"[3] (**Opposition**) filed on 22 July 2022.

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[1] Rollo, pp.100-108.
[2] Received by the Court on 07 June 2022.
[3] Rollo, pp. 123-145.

The MR seeks the reversal of the Court *En Banc*'s Decision dated 05 May 2022[4] (**assailed Decision**) in the above-captioned case. The dispositive portion of the assailed Decision reads:

> ...
>
> **WHEREFORE**, with the foregoing premises, the instant Petition for Review filed by petitioner Commissioner of Internal Revenue on 04 January 2021 is hereby **DENIED** for lack of merit. Accordingly, the Decision dated 30 June 2020 and Resolution dated 28 October 2020, respectively, of the Court's Third Division in CTA Case No. 9566 entitled *Ma. Jethra B. Pascual v. Commissioner of Internal Revenue*, are hereby **AFFIRMED**.
>
> **SO ORDERED.**
>
> ...

In so ruling, the Court *En Banc* affirmed the Third Division's Decision dated 30 June 2020[5] in CTA Case No. 9566, which granted respondent's judicial claim for refund. The dispositive portion reads:

> ...
>
> **WHEREFORE**, in view of the foregoing, the instant Petition for Review is **GRANTED**. Accordingly, Respondent is **ORDERED TO REFUND** the amount of **SEVEN MILLION EIGHT HUNDRED NINETY-SEVEN THOUSAND ONE HUNDRED FIFTY-EIGHT PESOS (₱7,897,158.00)**, representing erroneous/overpayment of withholding tax on Petitioner's retirement pay for TY 2014.
>
> **SO ORDERED.**
>
> ...

In the present MR, petitioner still argues that respondent failed to establish the fact of redundancy. Further, assuming the existence thereof, the Court *En Banc* erred in granting respondent's claim for refund. Meanwhile, in respondent's Opposition to the MR, she contends that the issues raised by petitioner are just a rehash of the previous arguments and as such, there is nothing for the Court *En Banc* to reconsider.

We resolve.

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4 Id., pp. 76-94.

5 Penned by Associate Justice Ma. Belen M. Ringpis-Liban with Associate Justice Erlinda P. Uy and Associate Justice Maria Rowena Modesto-San Pedro, concurring. Division Docket, Volume IV, pp. 1507-1524.

Indeed, a reading of petitioner's MR immediately reveals that he or she presents the same set of arguments. Moreover, the contents thereof are but *verbatim* reiterations of those already contained in his or her Petition for Review.[6] These same arguments have already been exhaustively discussed in the assailed Decision, and it would be a futile for the Court *En Banc* to engage itself with another lengthy disquisition on said matters.

To be sure, the present MR is not *pro forma* just because it reiterated the arguments earlier passed upon and rejected by the appellate court.[7] However, an *en toto* restatement of petitioner's Petition for Review leaves nothing contentious for the Court *En Banc* to resolve. In such cases, the Court *En Banc* may deal with the motion summarily in keeping with the Supreme Court's ruling in the case of *Ortigas and Company Limited Partnership v. Judge Tirso Velasco and Dolores V. Molina*[8], to wit:

> ...
> 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.
> ...

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6 Filed on 04 January 2021, Rollo, pp. 1-14.

7 *Security Bank and Trust Company, Inc. v. Rodolfo M. Cuenca*, 396 Phil. 108 (2000); *Department of Agrarian Reform v. Vicente K. Uy*, 544 Phil. 308, 329 (2007); and, *Valencia (Bukidnon) Farmers Cooperative Marketing Association, Inc. v. Heirs of Amante P. Cabotaje, et al.*, G.R. No. 219984, 03 April 2019.

8 G.R. Nos. 109645 & 112564, 04 March 1996.

It cannot be gainsaid enough that an MR must show a *bona fide* effort on the part of the movant to "present additional matters or to reiterate his arguments in a different light".[9] By failing in this respect, the Court *En Banc* finds no cogent reason to reverse or modify the assailed Decision.

WHEREFORE, the foregoing considered, petitioner's "Motion for Reconsideration (Decision dated May 5, 2022)" filed on 26 May 2022 is hereby **DENIED** for lack of merit.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

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9 *Marine Properties Corporation v. Court of Appeals*, 355 Phil. 705, 717 (1998).

ON OFFICIAL BUSINESS
CATHERINE T. MANAHAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice