

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

**COMMISSIONER OF INTERNAL
REVENUE,**

Petitioner,

CTA EB NO. 2781
(CTA Case No. 9832)

Present:

-versus-

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

RCBC SAVINGS BANK, INC.,
Respondent.

Promulgated:

JUL 04 2024

x ----- x

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is petitioner's *Motion for Reconsideration [re: Decision dated 12 February 2024]* ("Motion"), filed on March 6, 2024, seeking the reversal of the Court *En Banc*'s Decision, dated February 12, 2024 ("Assailed Decision"), with *Respondent's Comment (Re: Petitioner CIR's "Motion for Reconsideration" dated March 6, 2024)*, filed on March 25, 2024.

The Motion, the Court notes, is a mere rehash of the arguments petitioner raised in his Petition for Review. It must thus be denied.

In *Ortigas and Company Limited Partnership vs. Judge Tirso Velasco and Dolores V. Molina, and Dolores V. Molina vs. Hon. Presiding Judge, RTC, Quezon City, Br. 105, and Manila Banking Corporation*,¹ the Supreme Court ruled that a Court is not obliged to address each individual argument in a Motion for Reconsideration that merely reiterates arguments passed upon previously and is instead allowed to deal with such motion generally:

*Effect, and Disposition of
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.

Moreover, in *H. Harry L. Roque, Jr., et al. v. Commission on Elections, represented by Hon. Chairman Jose Melo, et al.*,² the Supreme Court *En Banc* ruled that whenever the issues raised in the Motion for Reconsideration have already been addressed and passed upon in the Decision, and the Motion for Reconsideration failed to raise matters which are substantially plausible or compellingly persuasive, enough to lead the Court to rule in favor of the desired course of action, then the Motion for Reconsideration will be denied by the Court, to wit:

Petitioners' above contention, as well as the arguments, citations, and premises holding it together, is a rehash of their previous position articulated in their memorandum in support of their petition. They have been considered, squarely addressed, and found to be without merit in the Decision subject hereof. The Court is not inclined to embark on another extended discussion of the same issue again. . .

....

¹ G.R. Nos. 109645 and 112564, Resolution, March 4, 1996.
² G.R. No. 188456, Resolution, February 10, 2010.

While a motion for reconsideration may tend to dwell on issues already resolved in the decision sought to be reconsidered—and this should not be an obstacle for a reconsideration—the hard reality is that petitioners have failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.

....

WHEREFORE, the instant separate motions for reconsideration of the main and intervening petitioners are DENIED.

This was earlier expressed in *Shangri-La International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*:³

The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGC 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.

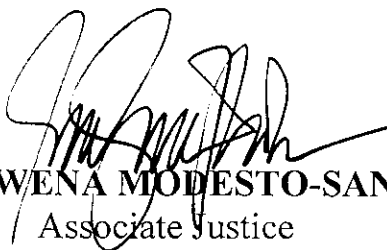
As stated above, a perusal of the Motion would show that the arguments raised therein are identical in substance to those raised in the Petition before this Court *En Banc*. As such, these have already been sufficiently passed upon, discussed, threshed out, and judiciously resolved in the Decision sought to be reconsidered. The Motion thus discloses no cogent reason to disturb the Court's findings and conclusions in said Decision.

Applying the judicial pronouncements above, nothing is left for this Court to do but to deny the Motion.

ACCORDINGLY, petitioner's Motion for Reconsideration [re: Decision dated 12 February 2024] is hereby **DENIED** for lack of merit. The assailed Decision, dated February 12, 2024 is hereby **AFFIRMED**.

³ G.R. No. 159938, Resolution, January 22, 2007.

SO ORDERED.



MARIA ROWENA MODESTO-SAN PEDRO

Associate Justice

WE CONCUR:



ROMAN G. DEL ROSARIO

Presiding Justice



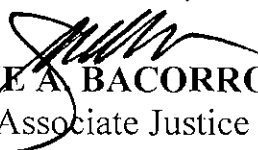
MA. BELEN M. RINGPIS-LIBAN

Associate Justice



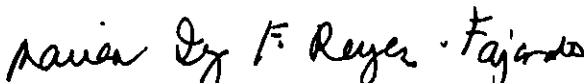
CATHERINE T. MANAHAN

Associate Justice



JEAN MARIE A. BACORRO-VILLENA

Associate Justice



MARIAN IVY F. REYES-FAJARDO

Associate Justice



LANEE S. CUI-DAVID

Associate Justice



CORAZON G. FERRER-FLORES

Associate Justice



HENRY S. ANGELES

Associate Justice