REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

CBK POWER COMPANY LIMITED,
Respondent.

CTA EB NO. 2801
(CTA Case No. 10137)

Present:

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

Promulgated:
SEP 09 2025; 4:17 p.m.

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RESOLUTION

ANGELES, *J.*:

For resolution is petitioner's *Motion for Reconsideration (Re: Decision dated 17 January 2025)* posted on February 5, 2025, which was received by the Court on February 12, 2025, with respondent's *Comment on Commissioner of Internal Revenue's Motion for Reconsideration (Re: Decision dated 17 January 2025)* filed on March 26, 2025.

On January 17, 2025, the Court rendered its *Decision* denying the *Petition for Review* filed by petitioner. The dispositive portion states:

> **WHEREFORE**, premises considered, the CIR's Petition for Review filed on October 19, 2023, is hereby **DENIED** for lack of merit. Accordingly, the Decision dated May 10, 2023 and Resolution dated September 14, 2023, both promulgated in CTA Case No. 10137, are **AFFIRMED**.

SO ORDERED.[1]

On February 5, 2025, petitioner posted the instant *Motion*. Petitioner prays: (1) that the *Decision* dated January 17, 2025 denying the *Petition for Review* be reconsidered; and (2) that the Court issue a decision denying respondent's entire claim for refund.[2]

On March 26, 2025, respondent filed its *Comment on Commissioner of Internal Revenue's Motion for Reconsideration (Re: Decision dated 17 January 2025)*.[3]

Petitioner's arguments

Petitioner argues that registration with the Department of Energy (DOE) is not a requirement to be considered as a Renewable Energy (RE) Developer under Republic Act (R.A.) No. 9513 or the Renewable Energy Act of 2008. He reiterates that since respondent is engaged in the generation of power through hydroelectric power plant, it is covered by R.A. No. 9513 despite its non-registration with the DOE. Accordingly, petitioner argues that respondent is not entitled to any input tax refund as it does not pay input tax under the said law. Petitioner further maintains that respondent is not the proper party to claim the refund since it does not have the obligation to pay input tax. Thus, respondent's claim for refund should be denied.

Respondent's arguments

In its *Comment*, respondent stated that all the arguments in petitioner's *Motion* are already contained in its *Petition for Review*, which were already considered by the Court *En Banc* in its Decision dated January 17, 2025. Further, it argues that petitioner's assertions in the instant *Motion* are devoid of merit. Lastly, respondent maintains that the Court *En Banc* did not err in affirming the Decision of the Court in Division granting the respondent's claim for refund.

Ruling of the Court

Petitioner received the *Decision* on January 23, 2025.[4] Petitioner had fifteen (15) days,[5] or until February 7, 2025 within which to file his

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[1] *Rollo*, pp. 133-150.
[2] *Id.*, pp. 156-164.
[3] *Id.*, pp. 170-176.
[4] *Id.*, p.132.
[5] Section 1, Rule 15 of the Revised Rules of the Court of Tax Appeals.

motion for reconsideration. On February 5, 2025, petitioner posted the instant *Motion*. As such, the same was timely filed.

After a close scrutiny of petitioner's arguments, the Court denies the instant *Motion*.

In the present case, petitioner insists that respondent qualifies as an RE developer under R.A. No. 9513, notwithstanding its non-registration with the DOE. As such, he argues that respondent is not entitled to claim any input tax refund as RE developers are not liable to pay input tax under the said law.[6] Consequently, petitioner maintains that respondent is not the proper party to claim the refund.[7]

The Court notes that these arguments have already been raised by petitioner in his Answer dated October 30, 2019,[8] Motion for Partial Reconsideration dated June 6, 2023,[9] and Petition for Review dated October 18, 2023.[10] The Court in Division and *En Banc* have also extensively discussed and considered the arguments laid down by the petitioner.

In *Ortigas & Company Limited Partnership v. Velasco*,[11] the Supreme Court categorically 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

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[6] *Supra* note 1, pp. 157-159.
[7] *Supra* note 1, pp. 160-161.
[8] Docket (CTA Case No. 10137), pp. 614-621.
[9] *Id.*, pp. 1894-1901.
[10] *Supra* note 1, pp. 8-17.
[11] G.R. Nos. 109645 & 112564, March 4, 1996.

> order; or the arguments in the motion are too unsubstantial to require consideration, etc. (Emphasis supplied)

Moreover, in *Shangri-la International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, [12] the Supreme Court emphasized that if the motion for reconsideration does not raise any new ground, the same must be denied, *viz*:

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

Considering petitioner's arguments in his *Motion for Reconsideration* are a rehash of the arguments in his Petition for Review, the instant *Motion* is denied.

WHEREFORE, premises considered, the instant *Motion for Reconsideration* is **DENIED** for lack of merit.

SO ORDERED.

HENRY S. ANGELES
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

[12] G.R. No. 159938, January 22, 2007.

(On Leave)
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
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