REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PILIPINAS SHELL PETROLEUM CORPORATION, *Petitioner,*	**CTA CASE NO. 10891** Members:
-versus-	**MANAHAN,** *Chairperson,* **REYES-FAJARDO,** *and* **ANGELES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: NOV 12 2025 11:30 a.m.

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RESOLUTION

MANAHAN, *J.*:

For resolution of the Court is respondent's *Motion for Partial Reconsideration (Re: Decision promulgated 17 July 2025)* personally filed on August 13, 2025 and electronically filed on August 15, 2025, with petitioner's *Comment [To Respondent's Motion for Reconsideration dated August 4, 2025]* personally and electronically filed on September 11, 2025.

In his Motion, respondent asserts the following: (1) There must be a categorical and express provision of law allowing tax refund; (2) petitioner is liable to pay the excise tax upon the bunker fuel oil it manufactured as soon as they are in existence; and (3) a claim for refund of excise taxes paid is authorized only by Section 130(D) of the 1997 National Internal Revenue Code, as amended (Tax Code).

On the other hand, petitioner counters that respondent merely rehashed his previous arguments in his Answer and memorandum.

After careful consideration, the Court finds the instant motion unmeritorious.

The Court agrees with petitioner that the instant motion is a mere rehash of respondent's arguments. In fact, a perusal of the instant motion shows that its contents were merely lifted[1] from respondent's Memorandum.

In the consolidated cases of *Social Justice Society (SJS) Officers, et al., v. Alfredo S. Lim*,[2] the Supreme Court said 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)*

Here, considering that respondent merely copied his previous arguments in his Memorandum, which arguments were already passed upon in the assailed decision, the Court need not belabor to repeat the discussions in the assailed Decision.

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[1] Memorandum. Docket, Vol. 3, pp. 1127-1132.
[2] G.R. Nos. 187836 and 187916, March 10, 2015.

FOR THESE REASONS, respondent's *Motion for Partial Reconsideration (Re: Decision promulgated 17 July 2025)* is **DENIED**, for lack of merit.

SO ORDERED.

Catherine T. Manahan

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

Marian Ivy F. Reyes-Fajardo

MARIAN IVY F. REYES-FAJARDO
Associate Justice

HENRY S. ANGELES
Associate Justice