REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL SECOND DIVISION

BAYER PHILIPPINES, INC., *Petitioner,*	**CTA CASE NO. 11122**
	Members:
-versus-	**RINGPIS-LIBAN,** *PJ & Chairperson,* **MODESTO-SAN PEDRO,** *and* **FERRER-FLORES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: 4:05 pm

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RESOLUTION

RINGPIS-LIBAN, ***P.J.*:**

For resolution is the *Motion for Reconsideration (Re: Decision dated 27 June 2025)* of the Commissioner of Internal Revenue (CIR) filed on July 28, 2025, with the taxpayer's *Comment (Re: Motion for Reconsideration dated June 24, 2025)* filed on October 13, 2025.

On June 27, 2025, the Court issued a decision, which granted the taxpayer's refund claim of erroneously assessed and wrongfully collected excise tax on the importation of twelve (12) pallets containing 125,400 boxes of Saridon TANL BLI 10 PH.

The CIR's motion asks the Court to reconsider the decision on the grounds that the taxpayer is *not* entitled to the refund of the allegedly erroneously paid excise tax of PhP37,620,000 and that the claims for refund of excise tax is authorized only by Section 130(D) of the Tax Code, as amended.

The taxpayer opposes the motion on the grounds that: the CIR failed to raise any new or substantial reason to warrant reconsideration as the arguments therein are a verbatim repetition of what was previously stated in the Answer; the motion is *pro forma* since it does *not* specify the findings in the assailed decision that are unsupported by evidence or are contrary to law; and, the Court correctly ruled that the collection of excise tax was erroneous and illegal based on Sections 204(C) and 229 of the Tax Code.

The motion is **DENIED**.

Ordinarily, when the arguments and issues advanced in a party's motion for reconsideration are mere *rehash* and *repetition* of arguments previously raised, which have been sufficiently considered and addressed by the court in the assailed decision, *there is no need to discuss the same arguments again when the Court resolves the motion for reconsideration.* A motion for reconsideration which does *not* specify the findings and conclusions of the Court that are allegedly contrary to law or not supported by evidence, or which fails to substantiate the alleged error of the Court, or which merely alleges that the decision in question was contrary to law, may be denied for being *pro forma.*[1]

ACCORDINGLY, in light of the foregoing considerations, the CIR's Motion *for Reconsideration (Re: Decision dated 27 June 2025)* is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

WE CONCUR:

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

[1] *Macapagal-Arroyo v. People*, G.R. Nos. 220598 & 220953, April 18, 2017 (Supreme Court *En Banc* Resolution); *Teodulo M. Coquilla v. The Hon. Commission on Elections*, G.R. No. 151914, July 31, 2002; *Marikina Valley Development Corporation v. Flojo*, G.R. No. 110801 December 8, 1995 (Supreme Court *En Banc*)