

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

**CITY OF MAKATI AND JESUSA E.
CUNETA, IN HER CAPACITY AS
THE INCUMBENT MAKATI CITY
TREASURER,**

Petitioners,

-versus-

CASOP ATLAS CORPORATION,

Respondent.

CTA *EB* NO. 2328
(CTA *AC* No. 208)

Present:

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

Promulgated:

SEP 28 2022

x

RESOLUTION

MODESTO-SAN PEDRO, J.:

For resolution by the Court *En Banc* is petitioners' Motion for Reconsideration (of the Decision dated 30 March 2022), filed on 8 April 2022 ("Motion"),¹ with respondent's Comment/Opposition (Re: Petitioners' Motion for Reconsideration dated April 7, 2022), filed on 25 April 2022 ("Comment").²

In the Motion, petitioners alleged the following:

1. Respondent has not complied with the period required by the ***Revised Makati Revenue Code ("RMRC")*** to file a judicial action for petition to annul local business tax assessment. Accordingly, the case must be dismissed for having been filed beyond the reglementary period; and *lv*

¹ Records.

² *Id.*

2. As a holding company, respondent was properly taxed under **Section 3A.02 (p)** in relation to **Section 3A.02 (h) of the RMRC**.

In the Comment, respondent raised these counter-allegations:

1. The Motion is a mere rehash of the unpersuasive and baseless arguments presented by them in the Petition;
2. Respondent's judicial action of annulment of assessment was timely filed;
3. Respondent is not a "holding company" under the **RMRC**; and
4. Respondent is neither a bank nor a financial institution, and, thus, not liable for local business tax on "holding companies".

Following a studied review of the arguments, we **DENY** the Motion for lack of merit.

Petitioners' arguments constitute a mere rehashing of arguments that it already raised in their Petition for Review before this Court *En Banc* and that were already addressed in the assailed Decision, dated 30 March 2022.

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*,³ the Supreme Court had the occasion to rule in this wise:

*"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

³ G.R. Nos. 109645 and 112564, Resolution, 4 March 1996.

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.*,⁴ 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...

XXX XXX XXX

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.

XXX XXX XXX

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

This was reiterated in *Shangri-La International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*:⁵

“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.

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.”*e*

⁴ G.R. No. 188456, Resolution, 10 February 2010.

⁵ G.R. No. 159938, Resolution, 22 January 2007.

As stated above, a perusal of the Motion would show that the arguments raised therein have already been raised by petitioners in their 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 discloses no cogent reason to disturb the findings and conclusions which this Court made in said Decision.

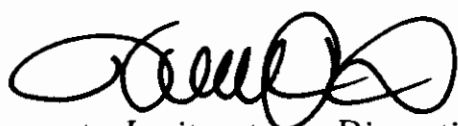
Applying the judicial pronouncements above, nothing is left for this Court to do but to deny the Motion.

WHEREFORE, petitioners' Motion for Reconsideration (of the Decision dated 30 March 2022) is hereby **DENIED** for lack of merit. The assailed Decision, dated 30 March 2022, is hereby **AFFIRMED**.

SO ORDERED.

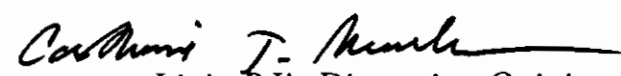

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:


(*With due respect—I reiterate my Dissenting Opinion.*)
ROMAN G. DEL ROSARIO
Presiding Justice


(*With due respect, I join PJ Del Rosario's Dissenting Opinion.*)
ERLINDA P. UY
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


(*With due respect, I join PJ's Dissenting Opinion.*)
CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIAN IVY P. REYES-FAJARDO
Associate Justice


(With due respect, I join PJ's Dissenting Opinion.)
LANEE S. CUI-DAVID
Associate Justice