REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL THIRD DIVISION

ESTELITA R. RODRIGUEZ, MARIA CHRISTINA M. RODRIGUEZ, GERARDO M. RODRIGUEZ, JOSE MARIANO M. RODRIGUEZ AND EDMOND M. RODRIQUEZ, *Petitioners,*	**CTA CASE NO. 10151** Members: **RINGPIS-LIBAN,** *Chairperson,* and **MODESTO-SAN PEDRO,** *JJ.*
- versus -	
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: MAY 16 2025 11:52 a.m.

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RESOLUTION

RINGPIS-LIBAN, J.:

Before the Court is petitioners' **Motion for Reconsideration (Re: Decision of Court of Tax Appeals dated July 20, 2023)** filed on October 16, 2023, with respondent's **Comment (Re: Motion for Reconsideration filed by Petitioner dated October 16, 202[3])** filed on February 19, 2025.

On July 20, 2023, the Court promulgated a Decision denying petitioners' claim for refund of the capital gains tax (CGT) paid in the amount of ₱990,000.00 for failing to sufficiently prove that the said payment was erroneous or illegally collected, the dispositive portion of which states:

> "**WHEREFORE**, present *Petition for Review* is **DENIED** for lack of merit.
>
> **SO ORDERED**."

In its Motion, petitioners primarily assail the aforementioned Decision arguing that it is contrary to existing law and jurisprudence. Petitioners assert that the Court erred in applying even more rigid guidelines than that prescribed under pertinent provisions of law and jurisprudence for the exemption from payment of CGT for the sale of principal residence. Petitioners expounds that the Court committed palpable error when it found petitioners negligent in failing to notify respondent of their intention to avail of the CGT exemption, through Capital Gains Tax Return (BIR Form No. 1706), in accordance with Section 24(D)(2) of the National Internal Revenue Code (NIRC) of 1997, as amended. Petitioners claim that in arriving at the said conclusion, the Court disregarded the testimony of the petitioners' witnesses in explaining the reason thereof.

Petitioners also contend the Court's conclusion that they failed to comply with Section 3 of Revenue Regulations (RR) No. 13-99,[1] as amended by RR No. 14-00,[2] when they failed to execute and submit an Escrow Agreement together with the filing of the Capital Gains Tax Return (BIR Form No. 1706). Petitioners aver that instead of submitting an escrow agreement, they in fact paid the CGT in full. As such, it is illogical to expect petitioners to fully pay the CGT and then file an escrow agreement at the same time. In any case, petitioners submit that the filing of an escrow agreement is not one of the requisites in availing the tax exemption under the NIRC.

On the other hand, in his Comment, respondent points out that petitioners did not raise any ground to warrant a reversal of the assailed Decision nor pinpoint any reversible error in the denial of their claim for refund of the erroneously paid capital gains tax for the sale of a principal residence. Thus, respondent maintains that petitioners' Motion for Reconsideration is *pro forma.*

The Court finds petitioners' Motion for Reconsideration bereft of merit.

Notably, a cursory reading of the petitioner's Motion reveals that the same arguments were already raised in its *Petition for Review* filed on August 15, 2019 and *Memorandum* filed on August 22, 2022 which have already been exhaustively considered, weighed, and resolved in the assailed Decision.

In the case of *Shangri-la International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*,[3] the Supreme Court made clear that it is incumbent upon the movant to raise substantially plausible matters to warrant the relief sought, to wit:

> The bulk of the aforementioned grounds is a mere rehash of movants 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

[1] SUBJECT: Exemption of Certain Individuals from the Capital Gains Tax on the Sale, Exchange or Disposition of a Principal Residence under Certain Conditions, dated July 26, 1999.

[2] SUBJECT: Amending Sections 2(2), 3 and 6 of Revenue Regulations No. 13-99 vis-a-vis Sale, Exchange or Disposition, by a Natural Person, of His "Principal Residence", dated November 20, 2000.

[3] G.R. No. 159938 (Resolution), January 22, 2007.

> is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired cause 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.

This judicial pronouncement was similarly echoed in the case of *Harry L. Roque, Jr., et. al. v. Commission on Elections, represented by Hon. Chairman Jose Melo, et al.,*[4] where the Supreme Court *En Banc* ruled that whenever the Motion for Reconsideration fails 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 same must be denied by the Court, thus:

> Petitioner's 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 x x x.
>
> 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.

Lastly, the filing of a motion for reconsideration 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 since it would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment, as held in the case of *Social Justice Society (SJS) Officers, et al. v. Alfredo S. Lim, et seq.,*[5] as follows:

> 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,

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[4] G.R. No. 188456 (Resolution), February 10, 2010.

[5] G.R. No. 187836, March 10, 2015 (Resolution on Motion for Reconsideration), citing *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al., et seq.*, G.R. No. 109645, March 4, 1996 (324 Phil. 483).

> with respect to issues raised for the first time, these being, 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.

Given that petitioners' arguments have already been threshed out and judiciously resolved by the Court in the assailed Decision, the Court finds no compelling reason to reverse or modify the findings and conclusions reached therein. To discuss them anew would only be mere superfluity for the Court. Accordingly, nothing is left for this Court but to deny petitioners' Motion for Reconsideration.

WHEREFORE, petitioners' Motion for Reconsideration (Re: Decision of Court of Tax Appeals dated July 20, 2023) is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

I CONCUR:

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice