REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Special Third Division

PIONEER FLOAT GLASS MANUFACTURING, INC., *Petitioner,*	**CTA CASE NO. 10356**
-versus-	Members:
SECRETARY OF TRADE AND INDUSTRY, SECRETARY OF FINANCE, COMMISSIONER OF CUSTOMS, AND THE TARIFF COMMISSION, *Respondents.*	**RINGPIS-LIBAN,** *Chairperson, and* **MODESTO-SAN PEDRO,** *JJ.* Promulgated: JAN 08 2024 2:06 p.m.

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RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is petitioner's "Motion for Reconsideration (of the Honorable Court's Decision dated 15 September 2023)" ("Motion"), filed on 24 October 2023, with respondents' "Comment [on the Petitioner's Motion for Reconsideration]", filed on 13 November 2023.

Petitioner, through its Motion, seeks the reversal and setting aside of the Decision, dated 15 September 2023 ("Assailed Decision"), which denied its Petition for Review for lack of merit. Petitioner claims that this Court has the jurisdiction to review a final determination of the Tariff Commission, as adopted by the Secretary of Trade and Industry. Respondents counter this by observing that the Motion is a mere rehash of an argument already raised in petitioner's Memorandum and thus already covered by the Assailed Decision.

The Motion must be denied. As noted by respondents, the Motion's sole argument has already been considered but found wanting by this Court in the Assailed Decision. Petitioner may have slightly edited the argument, which is mostly a verbatim reproduction of the argument in its Memorandum, and may have added a quote the case of ***Southern Cross Cement Corporation v. Cement Manufacturers Association of the Philippines, et al.*** However, such edits do not substantially change the argument, and the additional quotation,

which mentions the Tariff Commission only in passing, does not refute the specific points We raised in the Assailed Decision.

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***,[1] the Supreme Court ruled that a Court is not obliged to address each individual argument in a Motion for Reconsideration that merely reiterates arguments passed upon previously and is instead allowed to deal with such motion generally:

> "*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 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.***,[2] 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 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 Motion for Reconsideration must 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…

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1 G.R. Nos. 109645 and 112564, Resolution, 4 March 1996.
2 G.R. No. 188456, Resolution, 10 February 2010.

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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.

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

This was earlier expressed in ***Shangri-La International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.***:[3]

"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."

Given that, again, petitioner's argument has already been passed upon, discussed, threshed out, and judiciously resolved by this Court in the Assailed Decision, the Motion discloses no cogent reason to disturb Our earlier findings and conclusions. Accordingly, nothing is left for this Court to do but to deny the Motion.

WHEREFORE, petitioner's Motion for Reconsideration (of the Honorable Court's Decision dated 15 September 2023) is hereby **DENIED**. The Decision, dated 15 September 2023, is hereby **AFFIRMED**.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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

I CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice