REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

FORD GROUP PHILIPPINES, INC.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB No. 2972
(CTA Case No. 10067)

Present:

RINGPIS-LIBAN, *PJ*
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and,
ANGELES, *JJ.*

Promulgated:

JUN 03 2026 10:50

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RESOLUTION

REYES-FAJARDO, *J*.:

On January 8, 2026, a Decision[1] was rendered, disposing CTA EB No. 2972, as follows:

> **WHEREFORE,** the Petition for Review dated September 5, 2024, filed by the Ford Group Philippines, Inc. is **DENIED,** for lack of merit. The Decision dated May 8, 2024 and Resolution dated August 2, 2024, rendered by the Court of Tax Appeals - Second Division in CTA Case No. 10067 are **AFFIRMED.**
>
> **SO ORDERED.**

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[1] *Roll*, pp. 81-89.

We explained that one of the conditions for the successful prosecution of Creditable Withholding Tax (CWT) refund is that the income payments subjected to CWT be reported in the Annual Income Tax Return (AITR) of the refund claimant. Petitioner failed in this regard. To be exact, the latter's 2016 General Ledger (GL) did not provide the detailed breakdown on each and every revenue/sales account therein; hence, it cannot be validated whether the income payments were truly reported in petitioner's AITR.

On January 29, 2026, petitioner filed its Motion for Reconsideration,[2] insisting that it indeed proved that the income from which taxes were withheld was reported in its AITR, as collectively evidenced by: (1) the testimony of Jo-Anne T. Matias; (2) Independent Certified Public Accountant Atty. Conrado M. Briones' findings; and (3) Summary Alphalist of Withholding Taxes; and (4) 2016 Schedule of CWT Certificates.

On February 20, 2026, respondent filed his Comment/Opposition (Re: Petitioner's Motion for Reconsideration dated January 28, 2026), retorting that no reversible error was committed in wholly denying petitioner's CWT refund for TY 2016. Specifically, the latter's evidence fell short in establishing that the income payments subjected to CWT were reported in petitioner's AITR.

The Motion lacks merit.

Combing the arguments in petitioner's Motion reveals that these are very same matters that were meticulously and extensively discussed, and found wanting in the assailed Decision. Reinventing the wheel simply dwindles Our time and resources. As held in *Social Justice Society Officers v. Lim:*[3]

> 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

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2 *Id.* at pp. 96-117.

3 G.R. No. 187386, March 10, 2015, citing *Ortigas & Co. Ltd. Partnership v. Velasco*, G.R. Nos. 109645 & 112564 (Resolution), August 15, 1997, 343 Phil. 115-142.

> 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.

ACCORDINGLY, petitioner's Motion for Reconsideration filed on January 29, 2026 is **DENIED**. The Decision dated January 8, 2026 in CTA EB No. 2972 is **AFFIRMED.**

SO ORDERED.

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice