REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

SAN MIGUEL BREWERY, INC.,
Respondent.

CTA *EB* No. 2890
(CTA Case No. 8955)

Members:

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

Promulgated:

SEP 29 2025 1:25 p.m.

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RESOLUTION

CUI-DAVID, J.:

For the Court's resolution is petitioner's ***Motion for Reconsideration (Re: Decision promulgated 26 November 2024)***, filed by personal service on December 11, 2024 and via email on December 12, 2024, with respondent's ***Comment on/Opposition to "Motion for Reconsideration….." dated December 2, 2024 of Commissioner of Internal Revenue***, filed via personal service and email on January 30, 2025.

In the instant *Motion*, petitioner seeks the reversal of the Court's *Decision* dated November 26, 2024, which denied its *Petition for Review*. The dispositive portion of the *Decision* reads:

> **WHEREFORE**, in light of the foregoing, the instant *Petition for Review* is **DENIED** for lack of merit.

Accordingly, the Assailed *Decision* dated September 14, 2023, and the Assailed *Resolution* dated February 22, 2024, in CTA Case No. 8955 are **AFFIRMED**.

SO ORDERED.

Petitioner argues that the nullification of the P20.57 per liter excise tax rate specified in Revenue Memorandum Circular (**RMC**) No. 90-2012 and Revenue Regulation (**RR**) No. 17-2012 does not fall under the special jurisdiction of the Court of Tax Appeals (**CTA**). Petitioner states that his decision in the exercise of his quasi-legislative power is appealable to the Secretary of Finance, then eventually to regular courts and not to the CTA. Petitioner also contends that respondent failed to exhaust administrative remedies when the latter did not seek the review of the Secretary of Finance.

Petitioner further states that there was no erroneous payment of excise tax. He maintains that there was no reclassification of San Mig Light (**SML**) because it has always been classified as a variant of an existing brand. Petitioner also argues that respondent should be estopped from questioning the classification of SML as a variant of San Miguel Pale Pilsen, citing respondent's prior payment, its publication, its advertisements, the product's packaging, among others.

In its Comment, respondent alleges that petitioner's Motion for Reconsideration is a *pro forma* motion.

We resolve.

At the onset, the Court notes that petitioner's *Motion for Reconsideration* merely reiterates arguments that have already been thoroughly considered, resolved, and addressed in the assailed *Decision*.

It is well-settled that a motion for reconsideration containing mere reiterations or rehashes of grounds and arguments previously considered, weighed, and resolved by the court before the *Decision* sought to be reconsidered is rendered does not require a new judicial determination.[1] Thus, there is no necessity to discuss and rule again on these grounds since "this would be a useless formality of ritual invariably involving

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[1] *People v. Agacer*, G.R. No. 177751 (Resolution), January 7, 2013 [Per J. Del Castillo, Special First Division] citing *People v. Larrañaga*, G.R. Nos. 138874-75, July 21, 2005 [Per Curiam, *En Banc*]; *Madeleine Mendoza-Ong v. Hon. Sandiganbayan, et al.*, G.R. Nos. 146368-69 (Resolution), October 18, 2004 [Per J. Quisumbing, Special Second Division].

merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant."[2]

In *Shangri-La International Hotel Management v. Developers Group of Companies, Inc.*,[3] the Supreme Court emphasized that it is incumbent upon the movant to convince the Court that certain findings or conclusions are contrary to law, as follows:

> 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.
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> 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.

It is already settled that if the issues raised in a motion for reconsideration are mere reiterations of those already passed upon and adjudged unmeritorious by the Court, these cannot be regarded as substantial and do not require further discussion. Any additional discourse would be unnecessary and repetitive.[4]

Accordingly, the Court affirms its ruling in the assailed *Decision,* finding that the Court in Division validly obtained jurisdiction over the Petition filed by respondent; that the CTA has jurisdiction to rule on the validity of RMC No. 90-2012, as settled by the Supreme Court in *Banco De Oro v. Republic,*[5] and more recently applied in *Manila Peninsula Hotel, Inc. v.*

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2 *People v. Agacer*, G.R. No. 177751 (Resolution), January 7, 2013 [Per J. Del Castillo, Special First Division] citing *People v. Larrañaga*, G.R. Nos. 138874-75, July 21, 2005 [Per Curiam, *En Banc*] and *Ortigas Land Co. Ltd. Partnership v. Judge Velasco*, G.R. Nos. 109645 and 112564 (Resolution), March 4, 1996 [Per J. Narvasa, Third Division].

3 G.R. No. 159938 (Resolution), January 22, 2007 [Per J. Garcia, First Division].

4 See *Social Justice Society (SJS) Officers v. Lim*, G.R. Nos. 187836 & 187916 (Resolution), March 10, 2015, [Per J. Perez, *En Banc*], citing *Ortigas & Co. Ltd. Partnership v. Velasco*, G.R. Nos. 109645 & 112564 (Resolution), August 15, 1997 [*Per Curiam, En Banc*].

5 G.R. No. 198756 (Resolution), August 16, 2016 [Per J. Leonen, *En Banc*].

Commissioner of Internal Revenue; [6] and that, as a result of the nullification of RMC No. 90-2012, respondent is entitled to a refund of excise taxes paid based on the higher rate imposed under said RMC.

WHEREFORE, in light of the foregoing, petitioner's *Motion for Reconsideration (Re: Decision promulgated 26 November 2024)* is **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

ON LEAVE
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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[6] G.R. No. 229338, April 17, 2024 [Per J. Caguioa, Third Division].

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MARIAN IVY F. REYES-FAJARDO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice