REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

AYALA CORPORATION,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 10496

Members:
MANAHAN, *Chairperson,*
REYES-FAJARDO, and
ANGELES, *JJ.*

Promulgated:

FEB 03 2025
1:26 p.m.

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RESOLUTION

REYES-FAJARDO, ***J.*:**

For the Court's resolution is respondent's Motion for Partial Reconsideration (Re: Decision promulgated 19 June 2024) ("Motion")[1] filed on July 29, 2024, with petitioner's Opposition[2] filed electronically on November 4, 2024 and physically on November 7, 2024.

In the assailed Decision promulgated on June 19, 2024,[3] the Court partially granted petitioner's claim for tax credit to the extent of ₱308,235,301.61, representing petitioner's excess and unutilized creditable withholding taxes (CWTs) for the calendar years (CYs) 2018 and 2019.

To justify the grant of tax credit of CWT, the Court explained that petitioner must establish compliance with the following requisites: *first,* the claim must be filed with the Commissioner of

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1 Docket - Vol. IV, pp. 1490 to 1498.
2 *Id.* at pp. 1502 to 1506.
3 *Id.* at pp. 1470 to 1489.

Internal Revenue within the two-year period from the date of payment of the tax, as prescribed under Section 229 of the 1997 National Internal Revenue Code, as amended; *second,* the fact of withholding is established by a copy of a statement duly issued by the payor to the payee showing the amount paid and the amount of tax withheld; and *third,* it must be shown on the return of the recipient that the income received was declared as part of the gross income.

The Court found that petitioner has sufficiently proven entitlement to the issuance of tax credit certificate to the extent of ₱308,235,301.61.

In the Motion, respondent raises the same arguments on petitioner's failure to submit complete documents to support its administrative claim.

Through its Opposition, petitioner echoes the Court's conclusion that it has complied with the conditions for the partial grant of tax credit for excess and unutilized CWTs.

The Motion is denied.

Indeed, the arguments raised by respondent were already weighed, and found wanting in the assailed Decision. The Court finds no need to restate pertinent portions of the Decision or re-write the *ponencia* in accordance with the outline of the instant motion.[4] *Social Justice Society (SJS) Officers, et al. v. Lim*[5] ordained:

> 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

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4 See *Social Justice Society (SJS) Officers, et al. v. Lim,* G.R. Nos. 187836 & 187916, March 10, 2015.

5 *Id.*

> 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.

WHEREFORE, respondent's Motion for Partial Reconsideration (Re: Decision promulgated 19 June 2024), filed on July 19, 2024 is **DENIED** for lack of merit.

SO ORDERED.

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

We Concur:

CATHERINE T. MANAHAN
Associate Justice

HENRY S. ANGELES
Associate Justice