

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

SERVICE RESOURCES, INC., **CTA *EB* NO. 2719**
Petitioner, (*CTA AC No. 243*)

-versus-

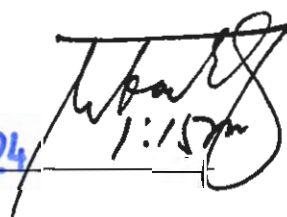
Present:
DEL ROSARIO, P.J.,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and
ANGELES, JJ.

PASIG CITY REPRESENTED BY
HON. ROBERT EUSEBIO, CITY
MAYOR and MARITA A. CALAJE,
OIC-CITY TREASURER,

Respondents.

Promulgated:

OCT 02 2024



x ----- x

RESOLUTION

MODESTO-SAN PEDRO, J.:

Before this Court is petitioner's Motion for Reconsideration (of the Honorable Court's Decision dated 23 April 2024) filed on May 10, 2024 ("Motion for Reconsideration"),¹ with respondents' Comment/Opposition (to the Motion for Reconsideration dated 10 May 2024) filed on June 3, 2024 ("Comment").²

In the Motion for Reconsideration, petitioner alleges that:

1. Consistent with the doctrine of exhaustion of administrative remedies, *Section 195 of the Local Government Code* should be read so as to allow the taxpayer to actually utilize and exhaust the administrative remedies provided by the law, and to allow the Local Treasurer to discharge its functions and obligations to act on the Protest;

¹ Records, pp. 444-458.

² *Id.* at 463-474.

2. Under *Section 195 of the Local Government Code*, the taxpayer has the option to appeal the inaction of the Local Treasurer or to await the latter's action on the Protest; and
3. Petitioner's judicial appeal was timely filed within 30 days from the receipt of the 2nd Notice, which is deemed the denial of the Protest against the 1st Notice.

Contrarily, respondents counter-argue the following in their Comment:

1. An examination of the issues raised by petitioner in the Motion for Reconsideration, dated May 10, 2024 shows that these were merely restatement and rehash of the basic issues raised in their "Petition for Review on Appeal" before the Regional Trial Court of Pasig City and their "Petition for Review" before the Court in Division, which were already exhaustively passed upon, duly considered, and resolved in the Regional Trial Court of Pasig City's respective Decision and Resolution, as well as the Decision, dated April 23, 2024, rendered by the Court *En Banc*;
2. *Section 195 of the Local Government Code* is consistent with the doctrine of exhaustion of administrative remedies;
3. Under *Section 195 of the Local Government Code*, the taxpayer has NO option to wait for the Local Treasurer's action on the Protest before going to Court to appeal the inaction of the latter; and
4. Petitioner's judicial appeal was NOT timely filed within 30 days from receipt of the 2nd Notice since the latter CAN NOT be deemed as the denial of the Protest against the 1st Notice.

Following a studied review of the arguments, we **DENY** the Motion for Reconsideration for lack of merit.

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*,³ the Supreme Court had the occasion to rule in this wise:

*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

³ G.R. Nos. 109645 and 112564 (Resolution), March 4, 1996.

be 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 Election, represented by Hon. Chairman Jose Melo, et al.*,⁴ 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 previous Decisions, and the Motion for Reconsideration failed 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 will 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. . . .

. . . .

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.

. . . .

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

This was likewise stressed in *Shangri-La International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*:⁵

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

⁵ G.R. No. 159938 (Resolution), January 22, 2007.

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.

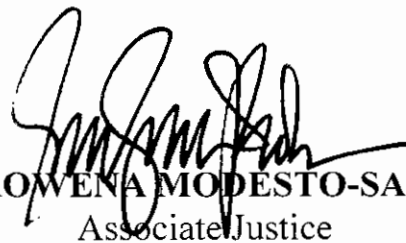
Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought.

A perusal of the Motion for Reconsideration would show that the arguments raised therein have already been sufficiently passed upon, discussed, threshed out and judiciously resolved in the Decision by this Court *En Banc* which is sought to be reconsidered. The Motion for Reconsideration discloses no cogent reason to disturb the findings and conclusions which this Court made in said Decision.

Applying the judicial pronouncements, above, nothing is left for this Court to do but to deny the same.

WHEREFORE, the instant Motion for Reconsideration (of the Honorable Court's Decision dated 23 April 2024) is hereby **DENIED** for lack of merit.

SO ORDERED.



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

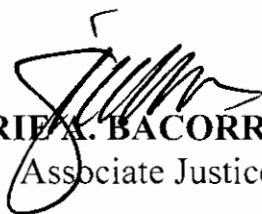


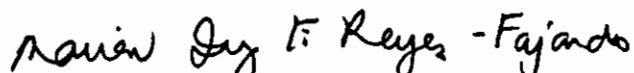
ROMAN G. DEL ROSARIO
Presiding Justice



MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice

ON LEAVE
CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice