

**REPUBLIC OF THE PHILIPPINES**  
*Court of Tax Appeals*  
**QUEZON CITY**

*En Banc*

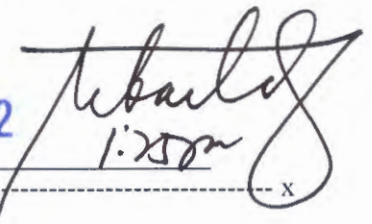
**ROSEMARIE G. CLEMENTE,**                      **CTA EB NO. 2288**  
*Petitioner,*                      (*CTA Case No. 9545*)

*-versus-*

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

**REPUBLIC OF THE PHILIPPINES,**  
**as represented by the Honorable**  
**Commissioner of Customs,**  
*Respondent.*

Promulgated:  
**AUG 02 2022**

  
1:25pm

X ----- X

**RESOLUTION**

**MODESTO-SAN PEDRO, J.:**

For the Court's resolution is petitioner's **Motion for Reconsideration**,<sup>1</sup> filed on 23 March 2022, with respondent's **Comment [On Motion for Reconsideration dated March 23, 2022]**,<sup>2</sup> filed by registered mail 12 April 2022 and received by this Court on 21 April 2022.

Petitioner seeks to set aside the Court *En Banc*'s Decision ("Assailed Decision") promulgated on 2 March 2022, the dispositive part of which reads:

"WHEREFORE, in light of the foregoing considerations, the present Petition for Review filed by the Rosemarie G. Clemente is hereby **DENIED** for lack of merit. Accordingly, the Decision, dated 15 January 2020, and the Resolution, dated 9 June 2020, both rendered by the Court in Division are hereby **AFFIRMED**.

**SO ORDERED."** 

<sup>1</sup> *EB Records*, pp. 310-318.

<sup>2</sup> *Id.*, pp. 321-324.

In the present Motion for Reconsideration, petitioner argues that the Court *En Banc* erred when it affirmed the Court in Division's finding of fraud. She maintains that fraud can never be presumed, it must be intentional within the contemplation of law, and such intentional fraud must consist of deception, either willfully and deliberately done, or resorted to in order to induce someone to give up a right. Petitioner also insists that this Court erred in denying her offer of settlement.

Meanwhile, respondent asserts that petitioner's Motion for Reconsideration contains arguments that are a mere rehash of those stated in her Petition for Review, which this Court succinctly and adequately passed upon in the Assailed Decision.

The Court *En Banc* agrees with respondent that the arguments raised in the present Motion for Reconsideration are mere reiterations of petitioner's arguments presented in her Petition for Review<sup>3</sup> that have been thoroughly considered, resolved, and passed upon by this Court in reaching the Assailed Decision.

It is well-settled that a motion for reconsideration containing a mere reiteration or rehash of grounds and arguments that have already been considered, weighed, passed upon, and resolved by the court before the Decision sought to be reconsidered is rendered does not need a new judicial determination.<sup>4</sup> There is no further need for the Court to "cut and paste" pertinent portions of the decision or to re-write the *ponencia* in accordance with the outline of the motion for reconsideration.<sup>5</sup> Therefore, there is no necessity to discuss and rule again on these grounds since this would be a useless formality of ritual invariably involving merely a reiteration of the reasons for rejecting the arguments advanced by the movant already set forth in the judgment.<sup>6</sup>

In *Shangri-la International Hotel Management v. Developers Group of Companies, Inc.*,<sup>7</sup> the Supreme Court pronounced that it is incumbent upon the movant to convince the Court that certain findings or conclusions are contrary to law, to wit:

"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

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<sup>3</sup> *Id.*, pp. 5-132, with annexes.

<sup>4</sup> *People v. Agacer*, G.R. No. 177751, 7 January 2013 *citing* *People v. Larrañaga*, G.R. Nos. 138874-75, 21 July 2005; *Madeleine Mendoza-Ong v. Hon. Sandiganbayan, et al.*, G.R. Nos. 146368-69, 18 October 2004.

<sup>5</sup> *Land Bank of the Philippines v. Gallego, Jr.*, G.R. No. 173226, 31 January 2018 *citing* *Social Justice Society (SJS) Officers v. Lim*, G.R. No. 187836, 10 March 2015 *and* *Ortigas Land Co. Ltd. Partnership v. Judge Velasco*, G.R. No. 109645, 4 March 1996.

<sup>6</sup> *Ibid*; *People v. Agacer*, G.R. No. 177751, 7 January 2013 *citing* *People v. Larrañaga*, G.R. Nos. 138874-75, 21 July 2005 *and* *Ortigas Land Co. Ltd. Partnership v. Judge Velasco*, G.R. No. 109645, 4 March 1996.

<sup>7</sup> G.R. No. 159938, 22 January 2007.

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.

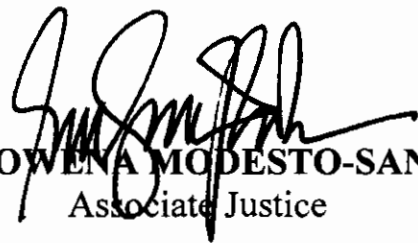
Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, **it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law.** As it is, however, the instant motion does not raise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

Given the foregoing, the Court *En Banc* deems it unnecessary to reproduce its discussion in the Assailed Decision on petitioner’s reiterated arguments as this Court stands firm with the conclusions reached in the Assailed Decision.

All told, the Court *En Banc* finds no justifiable reason to reverse or modify the conclusions reached in the Assailed Decision.

**WHEREFORE**, premises considered, petitioner’s **Motion for Reconsideration** is hereby **DENIED** for lack of merit.

**SO ORDERED.**

  
MARIA ROWENA MODESTO-SAN PEDRO  
Associate Justice

***WE CONCUR:***

**ON LEAVE**  
**ROMAN G. DEL ROSARIO**  
Presiding Justice

  
ERLINDA P. UY  
Associate Justice

**RESOLUTION**

CTA *EB* No. 2288 (CTA. Case Nos. 9545)

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**MA. BELEN M. RINGPIS-LIBAN**

Associate Justice



**CATHERINE T. MANAHAN**

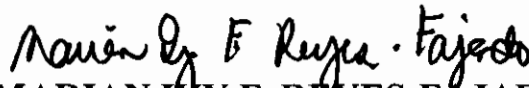
Associate Justice

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**JEAN MARIE A. BACORRO-VILLENA**

Associate Justice



**MARIAN IVY F. REYES-FAJARDO**

Associate Justice



**LANEE S. CUI-DAVID**

Associate Justice 