

Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

SECOND DIVISION

**ONG BENG GUI (operating under
the name and style "MUCH
PROSPERITY TRADING"),**
Petitioner,

-versus-

**COMMISSIONER OF INTERNAL
REVENUE,**
Respondent.

CTA Case No. 8410

Members:

CASTAÑEDA, JR., *Chairperson*
CASANOVA, *and*
COTANGCO-MANALASTAS, *JL*

Promulgated:

OCT 28 2014

1 / 4:29 p.m.

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RESOLUTION

CASANOVA, J.:

This resolves respondent's Motion for Partial Reconsideration (Decision dated 08 September 2014), filed on September 23, 2014, with petitioner's Comment/Opposition to Motion for Partial Reconsideration (dated 22 September 2014).

Respondent seeks reconsideration of this Court's Decision dated September 8, 2014, the decretal portion of which reads as follows:

"WHEREFORE, premises considered, the Petition for Review is **GRANTED but in the reduced amount** of ₱174,460.01 representing excess payment of WTC for the taxable month of December 2009.

SO ORDERED."

Respondent argues that this Court "erred in granting the Petition for Review in the reduced amount of ₱174,460.01 representing excess payment of WTC for the taxable month of December 2009. 

Petitioner, on the other hand, opposes respondent's motion arguing that respondent couches her motion on two (2) basic arguments: First, the Petition for Review was prematurely filed for failing to submit certain unspecified documents during the administrative refund process; and, second, respondent claims that petitioner has not met his burden in proving his entitlement to the claimed refund. Petitioner further notes that all of the issues raised by respondent in her motion have been raised during the trial and had been resolved in the September 8, 2014 Decision in petitioner's favor.

We have carefully perused the Motion for Reconsideration and find no valid or compelling reason to grant the same. The arguments proffered by respondent in her motion are the same arguments contained in her Memorandum (for the Respondent) dated September 5, 2013. The motion does not raise any new, cogent or substantial ground to warrant reconsideration of this Court's Decision dated September 8, 2014.

WHEREFORE, respondent's Motion for Partial Reconsideration (Decision dated 08 September 2014) is hereby **DENIED** for lack of merit.

SO ORDERED.


CAESAR A. CASANOVA
Associate Justice

WE CONCUR:


JUANITO C. CASTAÑEDA, JR.
Associate Justice

(On Leave)
AMELIA R. CONTANGCO-MANALASTAS
Associate Justice