

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL
REVENUE,

Petitioner,

CTA EB NO. 1060
(CTA Case No. 8222)

Present:

-versus-

*Del Rosario, P.J.
Castañeda, Jr.,
Bautista,
Uy,
Casanova,
Fabon-Victorino,
Mindaro-Grulla,
Cotangco-Manalastas, and
Ringpis-Liban, II.*

WATERFRONT MACTAN CASINO
HOTEL, INC.,

Promulgated:

Respondent.

FEB 09 2016

2:18 p.m.

x

x

RESOLUTION

BAUTISTA, J:

For resolution is petitioner's "Motion for Reconsideration" filed on October 7, 2015; without respondent's comment despite due notice.

On September 15, 2015, the Court promulgated a Decision, disposing of the case as follows:

WHEREFORE, premises considered, the Petition for Review is hereby **DENIED**. Accordingly, the Decision

dated May 31, 2013 and the Resolution dated August 23, 2013 are hereby **AFFIRMED**.

SO ORDERED.

On October 7, 2015, petitioner filed the subject Motion for Reconsideration, which alleges that respondent's protest failed to conform to the form and manner prescribed by *Section 3.1.5 of Revenue Regulations No. 12-99*; and that petitioner is not required to identify the documents to be submitted by respondent in support of its protest.

On November 6, 2015, the Court issued a Resolution ordering respondent to file its comment within ten (10) days from receipt thereof.

On January 14, 2016, the Judicial Records Division issued a Records Verification Report stating that respondent failed to file its comment on petitioner's Motion for Reconsideration.

After a careful study of the arguments raised by petitioner, the Court finds no merit in her Motion for Reconsideration since it was a mere reiteration of the allegations in the Memorandum¹ which were already passed upon and fully considered by the Court *En Banc* in its September 15, 2015 Decision.

Consequently, petitioner's "Motion for Reconsideration" is hereby **DENIED** for lack of merit.

SO ORDERED.



LOVELL R. BAUTISTA
Associate Justice

¹ Petitioner adopted her arguments in the Petition for Review as her Memorandum *per* "Manifestation" filed on July 11, 2015.

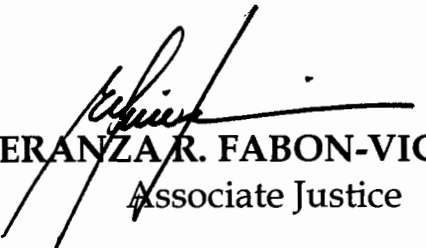
WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTANEDA, JR.
Associate Justice


ERLINDA P. UY
Associate Justice


CAESAR A. CASANOVA
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice


AMELIA R. COTANGCO-MANALASTAS
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice