

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

EN BANC

**COMMISSIONER
INTERNAL REVENUE,**
Petitioner,

**CTA EB NO. 1576
(CTA Case Nos. 7523 & 7556)**

Present:

Del Rosario, *P.J.*,
Castañeda, Jr.,
Uy,
Fabon-Victorino,
Mindaro-Grulla,
Ringpis-Liban, *and*
Manahan, *JJ.*

-versus-

**PROCTER & GAMBLE ASIA,
PTE. LTD.,**
Respondent.

Promulgated:

DEC 27 2018

X-----

 11:41 a.m.
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R E S O L U T I O N

CASTAÑEDA, JR., J.:

For resolution is petitioner's September 6, 2018 Motion for Reconsideration, with Comment / Opposition (Re: Respondent's Motion for Reconsideration dated September 6, 2018) from respondent filed on October 29, 2018. The motion asks the Court to "review, re-evaluate, revisit and take a second look" at the decision that denied the petition and held that the taxpayer's pieces of evidence are not hearsay and have probative value to support the refund claim.

A review of the factual and legal bases of the arguments in the motion reveals that these are the very same bases stated in the following pleadings and/or motions:

- June 3, 2016 Motion for Partial Reconsideration¹ which were discussed at length in the November 22, 2016 Resolution of the CTA Special First Division.² 

¹ Division Docket (CTA Case No. 7523), Vol. IV, pp. 3398-3404.

² Rollo, pp. 52-54.

- December 27, 2016 Petition for Review³ filed with the Court *En Banc* which were addressed in the July 24, 2018 Decision.⁴

Accordingly, since the arguments raised by petitioner are mere rehash and repetitions and were already considered and thoroughly threshed out, the Motion for Reconsideration deserves scant consideration.

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

SO ORDERED.


JUANITO C. CASTAÑEDA, JR.
Associate Justice

WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice


ERLINDA P. UY
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice

³ *Id.* at pp. 16-18.

⁴ *Id.* pp. 96-104.


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

(On Leave)
CATHERINE T. MANAHAN
Associate Justice