

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

**SURIGAO MICRO CREDIT
CORPORATION,**

Petitioner,

CTA Case No. 9108

- versus -

Members:

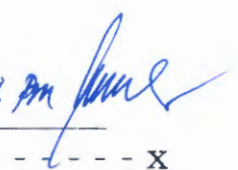
Castañeda, Jr., *Chairperson*
and
Manahan, JJ.

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondent.

Promulgated:

SEP 13 2019

2:28 PM 

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R E S O L U T I O N

For resolution is respondent's *Motion for Reconsideration* (Re: Resolution promulgated on 24 July 2018) filed on August 13, 2018 with petitioner's *Opposition to Respondent's Motion for Reconsideration* filed on August 24, 2018.

On July 24, 2018, this Court issued a Resolution denying the respondent's Petition for Relief from Judgment on the ground that the explanations given by his counsel do not amount to excusable negligence that would merit relief from judgment.

In the instant *Motion for Reconsideration*, respondent reiterates the reasons for his counsel's failure to file a timely Motion for Reconsideration relative to the Decision of the Court promulgated on January 9, 2018.

In its Opposition to the instant Motion, petitioner insists that the negligence of respondent's counsel is not excusable as it could have been prevented by the exercise of ordinary diligence and prudence.

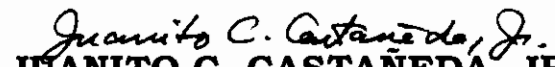
We agree with the petitioner.

As ruled in the subject Resolution dated July 24, 2018, the failure of respondent's counsel to lodge a timely Motion for Reconsideration could have been prevented with the mere observance of ordinary diligence and prudence and proper case management.

Considering that there is no new issue raised in the instant motion and the arguments presented by respondent have already been passed upon by the Court, there is no cogent reason to disturb the assailed Resolution dated July 24, 2018.

WHEREFORE, premises considered, respondent's *Motion for Reconsideration (Re: Resolution promulgated on 24 July 2018)* is hereby **DENIED** for lack of merit.

SO ORDERED.


JUANITO C. CASTAÑEDA, JR.
Associate Justice


CATHERINE T. MANAHAN
Associate Justice