

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL
REVENUE,

Petitioner,

CTA EB No. 2091
(CTA Case No. 9199)

Present:

DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, and
MODESTO-SAN PEDRO, JJ.

- versus -

FIRST PHILIPPINE ELECTRIC
CORPORATION,

Respondent.

Promulgated:

JAN 20 2021

[Signature]
3:25 p.m.

X ----- X

RESOLUTION

UY, J.:

For resolution is petitioner's "**MOTION FOR PARTIAL RECONSIDERATION** [re: Decision dated November 11, 2020]" filed on December 3, 2020, with respondent's "**COMMENT-OPPOSITION (to the Motion for Partial Reconsideration dated December 3, 2020)**" filed on January 4, 2021. In the said Motion, petitioner prays for the reconsideration of the Court's Decision dated November 11, 2020, the dispositive portion of which reads:

"**WHEREFORE**, in light of the foregoing considerations, the instant *Petition for Review* is hereby **DENIED** for lack of merit. The Decision dated February 8, 2019 and the Resolution dated June 4, 2019 rendered by the Special Second Division of this Court in CTA Case No. 9199 are hereby **AFFIRMED**."

[Signature]

SO ORDERED.”

In support of his Motion, petitioner argues that:

1. Respondent is liable for the imposed compromise penalty.
2. The Court erred in ruling that the Court in Division may rule on matters that were never substantiated in the administrative level.
3. Respondent is liable for the assessed deficiency taxes arising from the non-interest bearing advances.

In its Comment, respondent counters that:

1. There is no basis for the imposition of compromise penalties.
2. The CTA is a court of record and not merely one acting on judicial review.
3. Petitioner is not liable for the assessed taxes arising from non-interest bearing advances.

THE COURT *EN BANC*’S RULING

Petitioner’s Motion lacks merit.

After a careful examination and consideration of the petitioner’s Motion for Reconsideration, it is noted that the main arguments raised in the said Motion are mere reiterations of matters which have already been considered, weighed and resolved in the assailed Decision. Thus, We shall not belabor, in this Resolution, to repeat the disquisitions made therein.

WHEREFORE, premises considered, the instant Motion for Partial Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.


ERLINDA P. UY
Associate Justice

WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

*With due respect, I maintain my
CDO in CTA Case NO. 9199.*

CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice