

Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE, **CTA *EB* NO. 2978**
(CTA Case No. 10265)

Petitioner,

Present:

-versus-

**RINGPIS-LIBAN, P.J.,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and
ANGELES, JJ.**

MA. ERLINDA T. ONG, Doing Business Under the Name and Style "Maranatha Sales Distributor, Duly represented herein by her Attorney-in-fact, Ms. Ria A. Sablon

Promulgated:

Respondent.

MAY 26 2026

X

X

RESOLUTION

MODESTO-SAN PEDRO, J.:

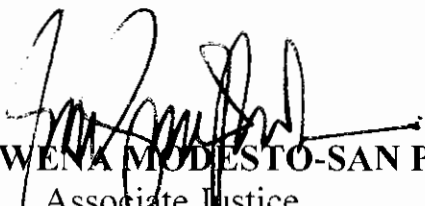
For the Court's resolution is petitioner's *Motion for Reconsideration (Re: Decision promulgated on 08 January 2026)*, filed on January 26, 2026, with respondent's *Comment/Opposition to the Motion for Reconsideration*, filed on February 20, 2026, assailing, this Court's Decision, dated January 8, 2026, which denied the instant Petition for Review.

A quick comparison of the Motion for Reconsideration with the Petition for Review reveals that the former is a near-verbatim copy of the latter, sans the argument that the Court in Division erred in enjoining petitioner from collecting the subject amount. All arguments raised in the Motion have thus already been discussed and refuted in the Assailed Decision. There is thus no

need to repeat such discussions here,¹ and the Motion should simply be denied.

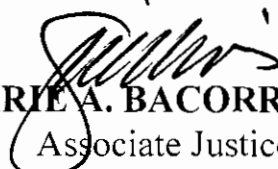
ACCORDINGLY, petitioner's *Motion for Reconsideration (Re: Decision promulgated on 08 January 2026)*, filed on January 26, 2026, is hereby **DENIED** for lack of merit. The Decision, dated January 8, 2026, is **AFFIRMED**.

SO ORDERED.


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:


MA. BELEN M. RINGPIS-LIBAN
Presiding Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice

ON LEAVE
MARIAN IVY F. REYES-FAJARDO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice

¹ See *Roque v. Commission on Election*, G.R. No. 188456 (Resolution), February 10, 2010; see also *Shangri-La International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938 (Resolution), January 22, 2007; see also *Ortigas and Company Limited Partnership v. Velasco*, G.R. Nos. 109645 & 112564 (Resolution), March 4, 1996.