

Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

En Banc

**COMMISSIONER OF INTERNAL
REVENUE,**

Petitioner,

CTA EB No. 1125
(CTA Case No. 7997)

Present:

- versus -

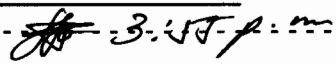
**DEL ROSARIO, PJ,
CASTAÑEDA, JR.,
BAUTISTA,
UY,
CASANOVA,
FABON-VICTORINO,
MINDARO-GRULLA,
COTANGCO-MANALASTAS, and
RINGPIS-LIBAN, JJ.**

**EL PASO PHILIPPINES ENERGY
COMPANY, INC.,**

Respondent.

Promulgated:

MAY 29 2015

X----------X

RESOLUTION

CASANOVA, L:

Submitted for consideration are petitioner's "MOTION FOR RECONSIDERATION", filed on December 3, 2014, and respondent's "MOTION TO ADMIT ATTACHED COMMENT (on Petitioner's Motion for Reconsideration dated December 2, 2014)" filed on January 7, 2015.

After petitioner's failure to file her comment on respondent's Motion to Admit Attached Comment (on Petitioner's Motion for Reconsideration dated December 2, 2014), as per Records Verification¹ dated May 5, 2015, respondent's Motion is hereby **GRANTED.**

¹ CTA *En Banc* Rollo, p. 223

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Accordingly, the comment attached therewith is **ADMITTED**, forming part of the records of the case.

Going now to the cynosure of this Resolution, after careful scrutiny by the Court *En Banc* of the arguments proffered by petitioner in her Motion for Reconsideration, *We* find that the issues, jurisprudence and discussions raised therein are mere rehash of the same issues, jurisprudence and discussions brought up in its Petition for Review² and Memorandum³ which have already been analyzed, considered and passed upon in the promulgated Decision. The grounds raised by petitioner in her Motion did not raise anything new to merit any reconsideration thereof. Hence, *We* find no cogent justification to disturb the findings and conclusions reached by Court *En Banc* in the Decision dated November 11, 2014.

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

SO ORDERED.


CAESAR A. CASANOVA
Associate Justice

WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice


LOVELL R. BAUTISTA
Associate Justice

² Dated March 13, 2014, CTA *En Banc* Rollo, pp. 5-19

³ Dated July 28, 2014, CTA *En Banc* Rollo, pp. 139-150

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(on leave)

ERLINDA P. UY

Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice

(On Leave)
AMELIA R. COTANGCO-MANALASTAS
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice