

EN BANC

-versus-

Present:
DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
UY,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, and
MODESTO-SAN PEDRO, JJ

DEC 13 2019

X-----X

MINDARO-GRULLA, J.:

Before the Court *En Banc* is the Motion for Reconsideration filed by the Commissioner of Internal Revenue (CIR)¹ on September 12, 2019 *via* registered mail, seeking to set aside this Court's Decision promulgated on August 22, 2019,² the dispositive portion of which reads:

"WHEREFORE, premises considered, the Petition for Review filed by the Commissioner of Internal Revenue is hereby **DENIED**. The assailed Decision and Resolution dated May 18, 2018 and September 10, 2018, respectively, in CTA Case Nos. 8580 & 8660 are hereby **AFFIRMED**.

¹ *En Banc* Docket, pp. 99-108.

² *Ibid.*, pp. 85-94.

SO ORDERED."

In his motion, the CIR merely reiterates that since the witnesses of Macquarie Offshore Services Pty. Ltd. – Philippine Branch (MOSPLPB) allegedly have no personal knowledge of the facts and contents of the documentary exhibits, the pieces of evidence presented are considered, hearsay, not admissible and cannot be given probative value. The CIR also repeats that MOSPLPB failed to present official receipts (ORs) for the 1st quarter of FY 2011 as to its zero-rated sales. Lastly, the CIR reiterates that the refund must be construed strictly against MOSPLPB.

On the other hand, MOSPLPB, in its Comment,³ stating that the arguments raised by the CIR have already been squarely dealt with both by the Court's Division and in the assailed Decision.

After a careful consideration and evaluation of the parties' respective arguments, the Court finds that the arguments raised in the CIR's Motion for Reconsideration are mere rehash of his arguments in its Petition for Review, both before the Court in Division and before the *En Banc*, and have already been amply discussed, passed upon and considered. There is no provision of law raised by the CIR that is contrary to the findings or conclusions of the Court in the assailed Decision. It is apparent that the CIR merely reiterated and restated his arguments. Clearly, there is no new arguments raised, as well as cogent reason to disturb the assailed Decision.

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

SO ORDERED.


CIELITO N. MINDARO-GRULLA
Associate Justice

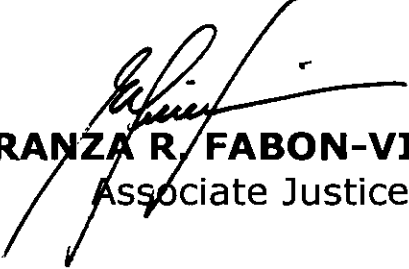
³ *Ibid.*, pp. 113-119.

WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice

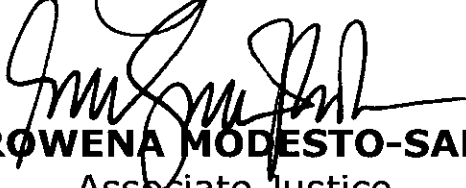

ERLINDA P. UY
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice