

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL
REVENUE,

Petitioner,

- versus -

CTA EB NO. 1398
(CTA Case No. 8370)

Present:

DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
BAUTISTA,
UY,
CASANOVA,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN, *and*
MANAHAN, JL.

MERIAL PHILIPPINES, INC.

Respondent.

Promulgated:

AUG 23 2017 3:27 p.m.


X- -----X

RESOLUTION

RINGPIS-LIBAN, JL:

This resolves Petitioner's "Motion for Reconsideration (Decision of 09 May 2017)" filed on June 07, 2017¹ seeking to set aside the Decision² promulgated on May 09, 2017 (Assailed Decision).

In response thereto, Respondent filed its "Comment/Opposition (To the Motion for Reconsideration)"³ on July 31, 2017.

The dispositive portion of the Assailed Decision reads as follows:

¹ Rollo, pp. 115-126.

² *Id.* at pp. 92-100.

³ *Id.* at pp. 130-135.

WHEREFORE, premises considered, the Court hereby **DENIES** the Petition for Review for lack of merit. The Amended Decision dated August 26, 2015 of the First Division in CTA Case No. 8370 is hereby **AFFIRMED**.⁴

After a careful consideration and evaluation of the parties' respective arguments, the Court finds that the arguments raised in Petitioner's Motion for Reconsideration are mere rehash of Petitioner's arguments in his Petition for Review, and have already been amply discussed, passed upon and considered by this Court in the Assailed Decision sought to be reconsidered. Petitioner's arguments constitute neither compelling nor cogent reason to modify, much less reverse the Decision dated May 09, 2017.

Thus, the Court finds no cogent reason to modify or reverse the Assailed Decision.

WHEREFORE, premises considered, Petitioner Commissioner of Internal Revenue's "Motion for Reconsideration (Decision of 09 May 2017)" filed on June 07, 2017" is hereby **DENIED** for lack of merit.

SO ORDERED.


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice


LOVELL R. BAUTISTA
Associate Justice

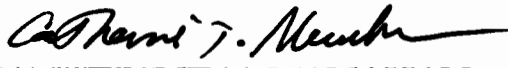
⁴ *Id.* at p. 100.


ERLINDA P. UY
Associate Justice


CAESAR A. CASANOVA
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice

(On Official Business)
CIELITO N. MINDARO-GRULLA
Associate Justice


CATHERINE T. MANAHAN
Associate Justice