

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL
REVENUE,

Petitioner,

CTA EB No. 2168

(CTA Case Nos. 9172, 9212,
& 9242)

Present:

- versus -

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

FIRST GLOBAL BYO
CORPORATION,

Respondent.

Promulgated:

FEB 27 2020

x- - - - -

RESOLUTION

For resolution is petitioner's **Motion for Reconsideration (of the Resolution dated 14 January 2020)**, filed through registered mail on February 5, 2020 and received by this Court on February 12, 2020.

Petitioner moves for reconsideration of the Resolution dated January 14, 2020, which among others, directed Atty. Wilmer B. Dekit to pay a fine of ₱2,000.00, and to submit a copy of his MCLE Compliance for the 6th compliance period, both within five (5) days from notice.

Petitioner explains that the failure of Atty. Dekit to indicate the MCLE Compliance Number for the 6th compliance period is due to the fact that at the time of the filing of the Petition for Review on November 22, 2019, the MCLE Certificate of Compliance of Atty. Dekit for the 6th compliance period has not been issued yet and delivered to him. His

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MCLE Certificate of Compliance was issued only on December 2, 2019. Thus, petitioner pleads for leniency from the Court to reconsider the order directing Atty. Dekit to pay a fine of ₱2,000.00.

In compliance with the Resolution dated January 14, 2020, petitioner submitted a copy of Atty. Dekit's MCLE Certificate of Compliance with MCLE Compliance No. VI-0029630.

Petitioner's submission of Atty. Dekit's MCLE Certificate of Compliance in compliance with the Resolution dated January 14, 2020 is **NOTED**.

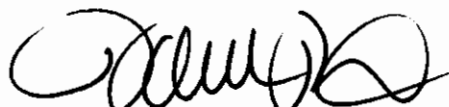
The Court, however, finds no merit in petitioner's motion for reconsideration.

An examination of Atty. Dekit's MCLE Certificate of Compliance for the 6th compliance period shows that his Compliance Report was made only on November 30, 2019. The 6th compliance period for the MCLE runs from April 15, 2016 to April 14, 2019. Based on these facts, Atty. Dekit was non-compliant with his MCLE for the 6th compliance period when the Petition for Review was filed on November 22, 2019. Thus, the imposition of the fine of ₱2,000.00 upon him was justified pursuant to Bar Matter No. 1922, as amended by the Supreme Court's Resolution dated January 14, 2014.

The Court finds no reason to cancel or set aside imposition of the ₱2,000.00 fine on Atty. Dekit in the Resolution dated January 14, 2020.

WHEREFORE, premises considered, petitioner's **Motion for Reconsideration (of the Resolution dated 14 January 2020)** is **DENIED** for lack of merit.

SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice

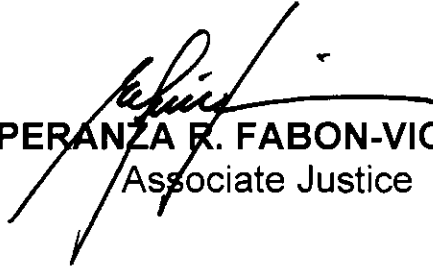
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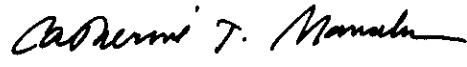

JUANITO C. CASTAÑEDA, JR.
Associate Justice


ERLINDA P. UY
Associate Justice

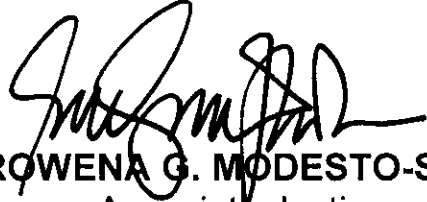

ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA G. MODESTO-SAN PEDRO
Associate Justice