

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

First Division

**TEKTITE INSURANCE
BROKERS, INC.,**

Petitioner,

CTA CASE NO. 8903

Members:

- versus -

**DEL ROSARIO, P.J., Chairperson,
UY, and
MINDARO-GRULLA, JJ.**

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondent.

Promulgated:

AUG 03 2018 9:10am

X-----X

RESOLUTION

DEL ROSARIO, P.J.:

For resolution is petitioner's "**Motion for Reconsideration**" filed on May 7, 2018, without respondent's comment thereon despite the period granted as per Records Verification dated June 7, 2018.

Petitioner assails the Amended Decision promulgated on April 12, 2018 which modified the imposition of the deficiency and delinquency interest in consideration of the passage of the TRAIN Law.¹ Petitioner seeks for the Court to reconsider its Amended Decision and to order respondent Commissioner of Internal Revenue or his duly authorized representative to cancel and set aside the deficiency tax assessment for taxable year ended December 31, 2010 on the ground of prescription, or in the alternative, for lack of factual and legal basis.

The Court notes that petitioner's Motion for Reconsideration reiterates or amplifies the arguments previously raised in its Petition

¹ Republic Act No. 10963 or otherwise known as the "Tax Reform for Acceleration and Inclusion" took effect on January 1, 2018.

RESOLUTION

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for Review,² Memorandum dated May 16, 2017,³ and Motion for Reconsideration dated November 22, 2017⁴ which were already considered and passed upon in the Decision promulgated on November 3, 2017 and the Amended Decision promulgated on April 12, 2018.

Since petitioner failed to raise any new or substantial arguments, the Court finds no cogent reason to disturb the conclusions in the assailed Amended Decision.

WHEREFORE, premises considered, petitioner's "**Motion for Reconsideration**" filed on May 7, 2018 is hereby **DENIED** for lack of merit.

SO ORDERED.



ROMAN G. DEL ROSARIO
Presiding Justice

WE CONCUR:



ERLINDA P. UY
Associate Justice



CIELITO N. MINDARO-GRULLA
Associate Justice

² CTA Docket, pp. 6-28.

³ CTA Docket, pp. 1188-1220.

⁴ CTA Docket, pp. 1257-1296.