REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB NO. 2013** (CTA Case No. 9106)
- versus -	Present: **DEL ROSARIO,** *P.J.,* **CASTAÑEDA, JR., UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA,** *and* **MODESTO-SAN PEDRO,** *JJ.*
CEBU AIR, INC., Respondent.	Promulgated: NOV 03 2020 4:10 p.m.

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RESOLUTION

RINGPIS-LIBAN, *J.*:

This resolves Petitioner's "Motion for Reconsideration [re: Decision dated June 30, 2020]"[1] ("Motion for Reconsideration") filed on July 21, 2020 *via* registered mail, with Respondent's "Comment/Opposition (To the Motion for Reconsideration dated 21 July 2020)"[2] ("Comment/Opposition") filed on October 02, 2020, seeking to reconsider and set aside the Decision[3] promulgated on June 30, 2020 ("Assailed Decision"), and another one be rendered ordering Respondent to pay the entire amount of deficiency tax assessment, plus increments, until full payment, pursuant to Sections 248 and 249 of the National Internal Revenue Code (NIRC) of 1997, as amended.

The dispositive portion of the Assailed Decision reads:

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1 Rollo, pp. 176-188.
2 *Id.,* pp. 180-215.
3 *Id.,* pp. 149-168.

> "**WHEREFORE**, premises considered, the Petition for Review filed with the Court *En Banc* on March 01, 2019 is **DENIED** for lack of merit. Accordingly, the September 27, 2018 Amended Decision and January 23, 2019 Resolution in CTA Case No. 9106 are **AFFIRMED**.
>
> **SO ORDERED.**"[4]

In his Motion for Reconsideration, Petitioner claims that Respondent's documentary evidence attached to its motion should not have been admitted in evidence and considered in deciding the case. Petitioner also contends that this Court erred in ruling matters that were never substantiated in the administrative level, as well as in cancelling the compromise penalty.

On the other hand, Respondent, in its Comment/Opposition, states that the grounds raised by Petitioner in his motion were already considered by this Court in the Assailed Decision.

We find for Respondent.

Petitioner's contentions are mere recapitulation of the arguments he has raised in his "Petition for Review" filed with this Court, which as We have previously pointed out as also a reproduction of the "Motion for Reconsideration Re: Amended Decision dated 27 September 2018" filed by Petitioner on October 16, 2018 before the Second Division. Moreover, these issues have been amply considered, weighed and resolved in the Assailed Decision. Thus, to discuss anew the explanation of the Court on these matters is superfluity.

In sum, the Court *En Banc* finds no cogent reason to warrant a reconsideration of the Assailed Decision.

WHEREFORE, premises considered, Petitioner's "Motion for Reconsideration [re: Decision dated June 30, 2020]" is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

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[4] *Id.*, p. 167.

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ON LEAVE
ERLINDA P. UY
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice