

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

FISH2GO CORPORATION, **CTA CASE NO. 10286**

Petitioner,

Members:

-versus-

**COMMISSIONER OF
INTERNAL REVENUE and
REGIONAL DIRECTOR
GERRY O. DUMAYAS OF THE
BUREAU OF INTERNAL
REVENUE, REVENUE
REGION 9A, CABAMIRO,**

Respondent.

**RINGPIS-LIBAN, Chairperson,
MODESTO-SAN PEDRO, and
FERRER-FLORES, JJ.**

Promulgated:

JUL 14 2025

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RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is respondent's *Motion for Reconsideration* (of the Decision dated March 14, 2025), filed on April 14, 2025, with petitioner's *Comment/Opposition* to the same, filed via licensed courier on May 23, 2025.

As noted by petitioner, respondent's Motion merely rehashes the arguments he raised in his Answer, arguments already discussed in the assailed Decision. Given that these contentions have already been refuted, they need not be discussed any further, and the Motion must be denied.¹

ACCORDINGLY, respondent's *Motion for Reconsideration* (of the Decision dated March 14, 2025), filed on April 14, 2025, is hereby **DENIED** for lack of merit. The assailed Decision, dated March 14, 2025, is hereby **AFFIRMED**.

¹ See *Roque v. Commission on Election*, G.R. No. 188456 (Resolution), February 10, 2010; see also *Shangri-La International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938 (Resolution), January 22, 2007; see also *Ortigas and Company Limited Partnership v. Velasco*, G.R. Nos. 109645 & 112564 (Resolution), March 4, 1996.

SO ORDERED.



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:



MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice