REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB NO. 1831** (CTA Case No. 8924)
- versus -	Present: **DEL ROSARIO,** *P.J.*, **CASTAÑEDA, JR., UY, FABON-VICTORINO, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA,** *and* **MODESTO-SAN PEDRO,** *JJ.*
FIRST SUMIDEN CIRCUITS, INC., Respondent.	Promulgated: SEP 07 2020 3:05pm

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RESOLUTION

RINGPIS-LIBAN, *J.*:

This resolves Petitioner's "Motion for Partial Reconsideration Re: Decision dated 12 February 2020"[1] ("Motion for Reconsideration") filed on September 02, 2019, with Respondent's "Comment on the Motion for Partial Reconsideration dated 4 March 2020"[2] filed on July 03, 2020, seeking to partially reverse and set aside the Decision[3] promulgated on February 12, 2020 ("Assailed Decision") and praying that a new one be rendered ordering Respondent to pay the total amount of Php17,655,764.08 representing deficiency income tax for taxable year 2009, as well as compromise penalty, twenty-five percent (25%) surcharge, and twenty percent (20%) deficiency and delinquency interest pursuant to Sections 248 and 249 of the National Internal Revenue Code (NIRC) of 1997, as amended.

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1 Rollo, pp. 178-188.
2 *Id.*, pp. 192-202.
3 *Id.*, pp. 135-156.

The dispositive portion of the Assailed Decision reads:

"**WHEREFORE**, premises considered, the Petition for Review filed with the Court *En Banc* on April 18, 2018 is **DENIED** for lack of merit. Accordingly, the January 03, 2018 Decision and March 14, 2018 Resolution in CTA Case No. 8924 are **AFFIRMED with modifications**. Respondent is **ORDERED TO PAY THREE MILLION TWO HUNDRED SEVENTY THOUSAND FIVE HUNDRED NINETY-THREE AND 48/100 PESOS (Php3,270,593.48)** representing deficiency income tax for taxable year 2009, inclusive of twenty-five percent (25%) surcharge imposed under Section 248(B) of the NIRC of 1997, as amended, and twenty percent (20%) deficiency interest and twenty percent (20%) delinquency interest imposed under Sections 249(A) and (B), respectively, of the same Code, computed until December 31, 2017, which is prior to its amendment under Republic Act No. 10963, otherwise known as the "Tax Reform for Acceleration and Inclusion (TRAIN) Law", thus:

	Special Rate 5%	Regular Rate 30%
Taxable Income per Return	Php317,847,439.00	Php8,717,173.00
Add: Adjustment		
Unsupported Importations	15,617,731.53	
Taxable Income per Audit	Php333,465,170.53	Php8,717,173.00
Tax Due Special Rate (5%)	Php16,673,258.53	
Less: Paid to Other Agencies (RA 7916/8748)	6,356,949.00	
Tax Due to BIR under Special Rate (5%)	Php10,316,309.53	
Tax Due to BIR under Regular Rate (30%)		Php2,615,151.90
Aggregate Income Tax Due		Php12,931,461.43
Less: Tax Payments/Credits per returns		12,150,574.85
Basic Deficiency Income Tax		Php780,886.58
Add: 25% Surcharge		195,221.64
20% Deficiency Interest from April 16, 2010 to September 30, 2014		
[Php780,886.58 x 20% x 1629/365 days]		697,021.50
Total Amount Due, September 30, 2014		**Php1,673,129.72**
20% Deficiency Interest from October 1, 2014 to December 31, 2017		
[Php780,886.58 x 20% x 1188/365 days]		508,325.07

20% Delinquency Interest from October 1, 2014 to December 31, 2017		
[Php1,673,129.72 x 20% x 1188/365 days]		1,089,138.69
Total Amount Due, December 31, 2017		**Php3,270,593.48**

In addition, respondent is **ORDERED TO PAY** delinquency interest at the rate of twelve percent (12%), which is double the legal interest rate for loans or forbearance of any money, on the total amount due as of October 01, 2014 in the amount of **Php1,673,129.72**, as determined above, computed from January 01, 2018 until full payment thereof pursuant to Section 249(C) of the NIRC of 1997, as amended by RA No. 10963 and implemented by Revenue Regulations No. 21-2018.

SO ORDERED."[4]

In his Motion for Reconsideration, Petitioner claims that the Court erred in ruling that Respondent is not liable for deficiency income tax for taxable year 2009, and compromise penalty on deficiency income tax in the amount of Php50,000.00.

On the other hand, Respondent maintains that Petitioner's motion must be denied outright because it merely reiterated or rehashed arguments that have already been passed upon and resolved by the Court.

We resolve to deny the motion for lack of merit.

Apparently, the arguments raised by Petitioner in his Motion for Reconsideration is mere recapitulation of the arguments he raised in the Petition for Review filed with this Court, which as We have previously pointed out as also a reproduction of the Motion for Partial Reconsideration he filed before the Court in Division. Moreover, these issues have been amply considered, weighed and resolved in the Assailed Decision. Petitioner also failed to point any specific error and conveniently overlooked the detailed explanation of the Court on the said matter. Thus, to discuss the said explanation of the Court anew is superfluity.

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

[4] *Id.*, pp. 153-155.

WHEREFORE, premises considered, Petitioner's "Motion for Partial Reconsideration Re: Decision dated 12 February 2020" is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

(I maintain my Concurring and Dissenting Opinion)
ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

(I maintain my Concurring and Dissenting Opinion)
ERLINDA P. UY
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

(I maintain my Concurring and Dissenting Opinion)
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

(I maintain my Concurring Opinion)
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice