REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

TS TECH PHILIPPINES, INC. represented by **TS TECH TRIM PHILIPPINES, INC.**,
Petitioner,

- versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

C.T.A. Case No. 8178

Members:

Castañeda, Jr., *Chairperson*
Casanova, and
Cotangco-Manalastas, *JJ.*

Promulgated:

NOV 1 1 2015 4:29 pm

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RESOLUTION

COTANGCO-MANALASTAS, J.:

For resolution is respondent's Motion for Partial Reconsideration[1], filed through registered mail on August 28, 2015, and received by this Court on September 3, 2015. Petitioner filed its Comment on September 24, 2015.

Respondent assails this Court's Amended Decision[2], dated August 12, 2015, which resolved petitioner's Motion for Reconsideration, as follows:

> "WHEREFORE, premises considered, petitioner's Motion for Reconsideration (to the Decision dated April 6, 2015) and Manifestation/Supplemental Motion for Reconsideration are PARTIALLY GRANTED. Accordingly, the dispositive portion of the Decision promulgated on April 6, 2015 should be modified to read as follows:
>
> > 'WHEREFORE, premises considered, the instant Petition for Review is hereby PARTIALLY GRANTED. The assessments issued by respondent against petitioner for taxable year 2005 covering deficiency

[1] Docket, pp. 1586-1599.
[2] Docket, pp. 1563-1582.

> expanded withholding tax, withholding tax on compensation, income tax, and value-added tax are hereby UPHELD IN PART. Accordingly, petitioner is ORDERED TO PAY respondent the amount of P16,294,583.40 representing deficiency expanded withholding tax, withholding tax on compensation, income tax, and value-added tax, inclusive of the 25% surcharge imposed under Section 248(A)(3) of the NIRC of 1997, as amended, computed as follows:
>
> xxx"[3]

Respondent once again argues on petitioner's liability to pay the assessed deficiency income tax, value-added tax, expanded withholding tax, and withholding tax on compensation in the total amount of P75,514,965.24.[4]

Petitioner, in its Comment, argues that since respondent did not file a motion for reconsideration to this Court's Decision, dated April 6, 2015, respondent can no longer file a motion for reconsideration to assail the same. Petitioner further argues that at this stage, only the aspects which have been partially reconsidered or amended by the Court in its Amended Decision dated August 12, 2015, may be the subject of respondent's motion for reconsideration. Finally, petitioner argues that at any rate, the issues and matters raised in respondent's motion have already been duly considered and passed upon by the Court in its Decision dated April 6, 2015.

The Court agrees with petitioner.

Scrutiny of respondent's motion for reconsideration reveals that the same is indeed a repetition of its arguments in its answer and its memorandum.

Respondent once again discusses the various items of discrepancy/assessment and the reasons therefor. These particular amounts raised by respondent have already been discussed and passed upon in the Decision and Amended Decision, dated April 6, 2015 and August 12, 2015, respectively. In fact, respondent seems to have failed to notice that several of these items of assessment have been sustained

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[3] Docket, p. 1580.
[4] Docket, p. 1590.

by this Court, and yet respondent still asks for reconsideration of said items of assessment.

Respondent's arguments do not raise any matter which merits the modification nor reversal of the Amended Decision, dated August 12, 2015.

WHEREFORE, premises considered, the instant Motion for Partial Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

CONCURS:

JUANITO C. CASTAÑEDA, JR.
Associate Justice

(On Leave)
CAESAR A. CASANOVA
Associate Justice