REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC
****

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

UNIVERSITY OF SANTO TOMAS HOSPITAL, INC.,
Respondent.

CTA EB No. 1328
(CTA Case No. 8292)

Present:

DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
BAUTISTA,
UY,
CASANOVA,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN, and
MANAHAN, JJ.

Promulgated:

JUN 0 2 2017

x - x

RESOLUTION

UY, J.:

For resolution is petitioner's "**MOTION FOR RECONSIDERATION (Re: Decision promulgated on November 28, 2016)**" filed on December 22, 2016; with respondent's "**COMMENT/OPPOSITION [RE PETITIONER COMMISSIONER OF INTERNAL REVENUE'S MOTION FOR RECONSIDERATION DATED 14 DECEMBER 2016] WITH MOTION FOR LEAVE OF COURT TO ADMIT**" filed on February 14, 2017, praying for the reversal and setting aside of the Court *En Banc's* Decision dated November 28, 2016. Said Decision denied the instant Petition for Review for lack of merit, and affirmed the assailed Decision of the Court in Division dated March 2, 2015 and Resolution dated June 11, 2015 in CTA Case No. 8292.

In support of his *Motion for Reconsideration*, petitioner raises the following arguments, to wit:

1. The tax assessment of respondent for fiscal year ending March 31, 2006 (FY 2006) was issued within the audit jurisdiction of Revenue Region (RR) No. 6- Manila, since respondent was still in the database of Revenue District Office (RDO) No. 32, Revenue Region No. 6., BIR-Manila;

2. Respondent filed its Amended Annual Income Tax Return for FY 2006 on February 27, 2007, indicating therein that it is within the jurisdiction of RDO No. 32 despite knowledge that it is already under the jurisdiction of the Large Taxpayers Service (LTS);

3. Respondent voluntarily submitted to the audit jurisdiction of RDO No. 32, RR No. 6, BIR-Manila, when it actively participated in the audit/investigation process, filed a tax protest assailing the tax assessments and submitted the pertinent documents in support thereof despite knowledge that it is already under the jurisdiction of the LTS.

On the other hand, respondent, in its *Comment/Opposition*, contends as follows:

1. Respondent's Motion should be outrightly denied for raising rehashed and/or recycled arguments which have already been elaborately discussed, tackled and considered by this Court in its Decision dated November 28, 2016;

2. In denying the instant petition, the Court correctly ruled that BIR RR No. 6, RDO No. 32 of Manila had no jurisdiction to issue the subject tax assessments to respondent;

3. The Letter of Authority No. 2001-0052716 dated March 7, 2007 issued by the Regional Director of RR No. 6 did not have any force and effect for having been issued when respondent was already transferred to the jurisdiction of the LTS. Thus, when the Region proceeded with its assessment it did so without the necessary authority.

THE COURT *EN BANC*'S RULING

We find no merit in the instant *Motion for Reconsideration*.

A careful perusal of the *Motion for Reconsideration* shows that the arguments raised therein are mere reiterations of matters which have already been considered, weighed, passed upon and exhaustively resolved by the Court *En Banc* in the assailed Decision.

Hence, finding no compelling reason to reconsider, modify or reverse the said Decision, We shall no longer belabor, in this Resolution, to repeat the disquisitions made therein.

WHEREFORE, in light of the foregoing considerations, petitioner's *Motion for Reconsideration* is **DENIED** for lack of merit.

SO ORDERED.

ERLINDA P. UY
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

CAESAR A. CASANOVA
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

Ma. Belen
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice