

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

En Banc

TAISEI PHILIPPINES
CONSTRUCTION, INC.,
Petitioner,

CTA EB NO. 1825
(CTA Case No. 9008)

Present:

- versus -

DEL ROSARIO, P.J.,
CASTAÑEDA JR.,
UY,
FABON-VICTORINO,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, and
MODESTO-SAN PEDRO, JJ.

COMMISSIONER OF
INTERNAL REVENUE,
Respondent.

Promulgated:

JUL 10 2020

[Signature] 2:56 p.m.

X-----X

RESOLUTION

RINGPIS-LIBAN, J:

This resolves Petitioner's "Motion for Reconsideration" posted by through registered mail on August 30, 2019 which the Court received on September 6, 2019, asking that the Court *en banc* reconsider its Decision dated August 7, 2019 on the grounds that: 1) RMC 49-03 does not require a written notice for the extension to submit additional documents to apply; 2) the invocation of requirements for the introduction of secondary evidence is inapplicable; and 3) petitioner was able to prove its entitlement to a refund.

The motion was filed in an insufficient number of copies, however, and on September 10, 2019, the Court *en banc* required Petitioner to submit additional copies thereof, otherwise the pleading would be considered as not filed.

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On September 17, 2019, Petitioner filed its "Compliance (To the Resolution dated September 10, 2019)" and submitted seven (7) additional copies of its motion. This was noted by the Court *en banc* in a Minute Resolution dated September 18, 2019.

On December 11, 2019, a Records Verification Report was generated by the Judicial Records Division stating that Respondent failed to file his Comment.

The dispositive portion of the Decision sought to be reconsidered reads, as follows:

WHEREFORE, premises considered, the Petition for Review is **DENIED**. The Decision dated December 1, 2017 and the Resolution dated March 15, 2018 of the Second Division in CTA Case No. 9008 are **AFFIRMED**.

SO ORDERED.

After considering the arguments of Petitioner, *We* find no compelling reason to reconsider *Our* Decision. The arguments raised by Petitioner in its Motion for Reconsideration are not new. They have been previously discussed and considered in the Decision dated December 1, 2017 and the Resolution dated March 15, 2018 of the Second Division in CTA Case No. 9008. More importantly, they have also been exhaustively studied and considered by this Court prior to rendering *Our* Decision dated August 7, 2019.

In *La Bugal B'Laan Tribal Association, Inc. v. Ramos*¹, the Supreme Court, noting that the arguments and positions raised in the Motion for Reconsideration therein were already raised and discussed extensively, held that a further discussion of the same issues would not serve any useful purpose.

"A close perusal of the above issues and the discussions thereof shows that they are a mere rehash of arguments and positions already raised and discussed extensively in the 246-page Resolution of December 1, 2004 penned by Justice Artemio V. Panganiban; as well as in the 125-page Dissenting Opinion of Justice Antonio T. Carpio, the 100-page Dissenting Opinion of Justice Conchita Carpio-Morales, the 29-page Separate Opinion of Justice Dante O. Tinga, and the

¹ G.R. No. 127882, February 1, 2005.

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10-page Concurring Opinion of Justice Minita V. Chico-Nazario.

Further discussion of these issues would not serve any useful purpose, as it would merely repeat the same justifications and reasons already taken up in the foregoing Opinions, which tackled precisely those matters and even more; any further elucidations, disquisitions and disputations would merely reiterate the same points already passed upon." (*Emphasis supplied*)

Considering that no new matters have been raised, Petitioners' Motion for Reconsideration is **DENIED** for lack of merit.

SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN

Associate Justice

WE CONCUR:



ROMAN G. DEL ROSARIO

Presiding Justice



JUANITO C. CASTAÑEDA JR.

Associate Justice



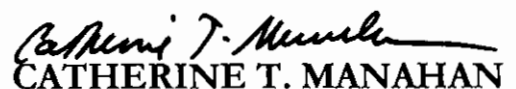
ERLINDA P. UY

Associate Justice



ESPERANZA R. FABON-VICTORINO

Associate Justice



CATHERINE T. MANAHAN

Associate Justice

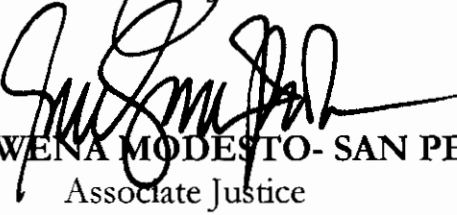
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JEAN MARIE A. BACORRO-VILLENA
Associate Justice



MARIA ROWENA MODESTO- SAN PEDRO
Associate Justice