

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL
REVENUE,

Petitioner,

CTA EB No. 1730
(CTA Case No. 8748)

Present:

- versus -

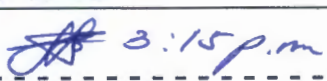
DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
UY,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN, and
MANAHAN, JJ.

SAN MIGUEL BREWERY, INC.,
A SUBSIDIARY OF SAN MIGUEL
CORPORATION,

Respondent.

Promulgated:

MAR 08 2019

x -----  3:15 p.m. ----- x

RESOLUTION

UY, J.:

For resolution is petitioner's "MOTION FOR RECONSIDERATION Re: Decision dated 11 October 2018" filed on November 5, 2018, with respondent's "OPPOSITION TO THE PETITIONER'S 'MOTION FOR RECONSIDERATION...' DATED OCTOBER 31, 2018" filed on January 4, 2019, praying for the reversal and setting aside of the Court *En Banc*'s Decision dated October 11, 2018, the dispositive portion of which reads:

"WHEREFORE, in light of the foregoing considerations, the *Petition for Review* is **DENIED** for lack of merit. Accordingly, the Decision dated June 9, 2017 and the Resolution dated October 6, 2017, both rendered by the Court in Division in CTA Case No. 8748 are **AFFIRMED**."



SO ORDERED.”

In the *Motion*, petitioner argues that the Court in Division has no jurisdiction over respondent's *Petition for Review* filed on December 19, 2013; that San Mig Light Pale Pilsen is a variant of an existing brand; and that respondent is not entitled to the refund of excise tax.

On the other hand, in its *Opposition*, respondent avers, *inter alia*, that this Court can now rule not only on the propriety of an assessment or tax treatment of certain transaction, but also on the validity of the revenue regulation or revenue memorandum circular on which the said assessment is based; and that there is no merit in petitioner's arguments relative to that San Mig Light Pale Pilsen is a variant of existing brand, and the same are riddled with inaccuracies.

THE COURT *EN BANC*'S RULING

The instant *Motion for Reconsideration* lacks merit.

A careful perusal of the petitioner's *Motion for Reconsideration* shows that the arguments raised therein are a mere reiteration of matters which have already been specifically considered, weighed and resolved in the assailed Decision.

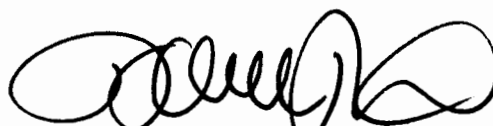
Finding no compelling reason to reconsider, modify or reverse Our Decision, We shall no longer belabor in this Resolution, to repeat the disquisitions made therein.

WHEREFORE, premises considered, 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.
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice