REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

MCKINSEY & CO. (PHILS.)
Respondent.

CTA EB NO. 2540
(CTA Case No. 9807)

Present:
Del Rosario, *P.J.,*
Ringpis-Liban,
Manahan,
Bacorro-Villena,
Modesto-San Pedro,
Reyes-Fajardo,
Cui-David, *and*
Ferrer-Flores, *JJ.*

Promulgated:
JUL 26 2023 4:26p.m.

x---x

RESOLUTION

RINGPIS-LIBAN, J.:

For resolution is the petitioner's "Motion for Reconsideration[1] filed on February 27, 2023.

In the instant motion, petitioner avers that the CTA 1st Division disregarded the testimony of Revenue Officer Joey I. Piansay that the BIR Form 1914 Application for Tax Credits/Refunds for taxable year 2015 was filed belatedly on April 16, 2018; that respondent failed to present as evidence the BIR Form No. 1914 with stamp mark as proof of filing the administrative tax refund with the Bureau of Internal Revenue (BIR); and that respondent's claim for tax refund for calendar year 2015 was filed beyond the prescriptive period. The Decision that the administrative tax refund for taxable year 2015 was filed on time is erroneous. Hence, respondent's claim for refund should be denied.

[1] Rollo, CTA EB NO. 2540, pp. 114-119.

On April 18, 2023, respondent filed its "Comment to Petitioner's Motion for Reconsideration."[2]

After consideration of the motion submitted, the Court *En Banc* resolves to deny the "Motion for Reconsideration."

The Court *En Banc* notes that petitioner's motion merely reiterates or amplifies the arguments previously raised in the Petition for Review which were already considered and extensively discussed upon by the Court *En Banc* in the assailed Decision.

In the case of *Shangri-La International Hotel Management Ltd., et al. vs. Developers Group of Companies, Inc.,*[3] the Supreme Court denied respondent's Motion for Reconsideration for being a mere reiteration of their previous arguments, and for failure to raise matters substantially plausible or compellingly persuasive to warrant the reversal of the assailed Decision, thus:

> "The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.
>
> Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought."

In view of the foregoing, the Court *En Banc* will no longer belabor to repeat its discussions in the assailed Decision since it would only result to mere superfluity.

WHEREFORE, premises considered, the petitioner's "Motion for Reconsideration" is **DENIED for lack of merit.**

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[2] Ibid., pp. 125-129.
[3] G.R. No. 159938, January 22, 2007.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice