REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

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COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB No. 1208** (CTA Case Nos. 8221 & 8282)
- versus -	Present: **DEL ROSARIO,** *PJ* **CASTAÑEDA, JR. BAUTISTA, UY, CASANOVA, FABON-VICTORINO, MINDARO-GRULLA, COTANGCO-MANALASTAS,** *and* **RINGPIS-LIBAN,** *JJ.*
MACQUARIE OFFSHORE SERVICES PTY LTD. – PHILIPPINE BRANCH, Respondent.	Promulgated: JUN 09 2016 11:23 a.m.

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RESOLUTION

RINGPIS-LIBAN, *J.*:

This resolves petitioner's "Motion for Reconsideration (of the Decision dated 8 December 2015)"[1] filed on December 28, 2015 via registered mail seeking to set aside the Decision[2] promulgated on December 8, 2015 (assailed decision).

In response thereto, respondent filed its "Comment / Opposition (Re: Motion for Reconsideration dated 28 December 2015)"[3] on January 28, 2016. The Court notes respondent's "Manifestation and Motion (Re: Comment/Opposition

[1] Docket, pp. 120-124.
[2] Id. at pp. 101-112.
[3] Id. at pp. 127-130.

dated 28 January 2016)"[4] filed on February 18, 2016, in compliance with the Court's Resolution[5] dated February 2, 2016.

The dispositive portion of the assailed decision reads as follows:

> **WHEREFORE**, the instant "Petition for Review" is hereby **DENIED**; the Decision dated May 2, 2014 and Resolution dated July 31, 2014 in CTA Case Nos. 8221 & 8282 are **AFFIRMED**.[6]

In her motion, petitioner argues that respondent failed to prove that its recipient of services is doing business outside the Philippines; hence, its transactions cannot be zero-rated.

After a careful consideration of the ground raised in the motion for reconsideration, the Court finds that the issues and arguments raised therein had already been amply discussed, passed upon and considered by this Court in the Decision sought to be reconsidered. Petitioner's arguments constitute neither compelling nor cogent reason to modify, much less reverse our Decision dated December 8, 2015. In fact, petitioner's motion for reconsideration is almost identical to the petition for review she filed before the Court in this case.

We reiterate our finding that –

> x x x there is plenty of evidence to support the Court in Division's findings that MFHL, the recipient of services, is doing business outside the Philippines, hence, respondent's transactions with the same qualify as zero-rated. There is a preponderance of said evidence, compared to none presented by petitioner in any of the proceedings before this Court to show that otherwise.[7]

WHEREFORE, premises considered, respondent Commissioner of Internal Revenue's "Motion for Reconsideration (of the Decision dated 8 December 2015)" is hereby **DENIED** for lack of merit.

SO ORDERED.

Ma. Belen S. ~

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

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[4] Id. at pp. 135-137.
[5] Id. at p. 133-134.
[6] Id. at p. 111.
[7] Id.

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice

(On Leave)
AMELIA R. COTANGCO-MANALASTAS
Associate Justice