REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA EB No. 2699** *(CTA Case No. 9846)*
- versus -	Present: **DEL ROSARIO,** *PJ,* **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO,** *and* **CUI-DAVID, FERRER-FLORES, ANGELES,** *JJ.*
ORO DARE LOGISTICS CORPORATION, *Respondent.*	**Promulgated:** JAN 07 2025 4:30 pm

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RESOLUTION

REYES-FAJARDO, J.:

For the Court's resolution is the Commissioner of Internal Revenue (CIR)'s Motion for Reconsideration[1] of the Decision promulgated on May 10, 2024. In the Assailed Decision, the Court *En Banc* affirmed the Court of Tax Appeals Third Division (Court in Division) cancellation of the CIR's deficiency Income tax and Value-Added Tax (VAT) assessments and corresponding collection measures issued against respondent Oro Dare Logistics Corporation (Oro Dare) relative to taxable year 2010.

In the present motion, the CIR raises the same arguments already passed upon by the Court in the Assailed Decision; it insists that the assessments against Oro Dare had already become final and executory, are valid and lawful, and preceded by an investigation conducted by a duly authorized revenue officer.

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1 *Rollo*, pp. 100-107.

While it is true 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."[2]

In the absence of substantial arguments, there being mere reiterations of past arguments to support the motion, We find no reason to reverse or modify the Assailed Decision.[3] Any further discourse will only be unnecessary and repetitive.[4]

WHEREFORE, in light of the foregoing considerations, the Commissioner of Internal Revenue's Motion for Reconsideration of the Court *En Banc* Decision promulgated on May 10, 2024 is **DENIED** for lack of merit.

SO ORDERED.

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

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2 *Shangri-la International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938 (Resolution), January 22, 2007, 541 PHIL 138-143.

3 See *Shangri-la International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938 (Resolution), January 22, 2007, 541 PHIL 138-143.

4 *Social Justice Society (SJS) Officers, et al. v. Lim*, G.R Nos. 187836 & 187916, March 10,2015. Also see *Roque, Jr. v. Commission on Elections*, G.R. No. 188456 (Resolution), February 10, 2010, 626 PHIL 75-92).

WE CONCUR:

I reiterate my Concurring Opinion.
ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

With all due respect, I maintain my Dissenting Opinion.
CATHERINE T. MANAHAN
Associate Justice

I reiterate my Separate Concurring Opinion.
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice