REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

CARMEN COPPER CORPORATION, Petitioner,	**CTA EB NO. 2018** (CTA Case Nos. 9124 & 9200)
- versus -	Present: **DEL ROSARIO,** *P.J.,* **CASTAÑEDA, JR., UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA,** *and* **MODESTO-SAN PEDRO,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: JAN 29 2021 11:30 a.m.

x- x

RESOLUTION

RINGPIS-LIBAN, *J.*:

This resolves Petitioner's "Motion for Reconsideration"[1] filed on June 30, 2020 *via* registered mail and received by this Court on July 15, 2020, without Respondent's comment thereon.[2]

The "Motion for Reconsideration" seeks to set aside the Decision[3] promulgated on March 09, 2020 ("Assailed Decision"), and reopen the case and allow Petitioner to present additional documentary and testimonial evidence, including a supplemental/consolidated Independent Certified Public Accountant (ICPA) Report.

The dispositive portion of the Assailed Decision reads:

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1 Rollo, pp. 147-159.
2 Records Verification Report dated December 07, 2020 stating that Respondent failed to file his comment on Petitioner's "Motion for Reconsideration".
3 Rollo, pp. 127-140.

> "**WHEREFORE**, premises considered, the instant Petition for Review is **DENIED**. The Decision dated October 01, 2018 and the Resolution dated January 29, 2019 of the Special Second Division in the consolidated cases docketed as CTA Case Nos. 9124 and 9200 are **AFFIRMED**.
>
> **SO ORDERED.**"[4]

In its "Motion for Reconsideration", Petitioner submits that it has sufficiently established all the requisites for the refund of its excess and unutilized input value-added tax ("VAT") and it was able to prove the existence of its zero-rated sales with sufficient evidence. Petitioner claims that the Court *En Banc* erred in declaring that it is not entitled to the refund sought and that the Court should allow the reopening of the case so that Petitioner may submit supplemental evidence.

The instant motion must be denied.

Evidently, Petitioner failed to present any new argument to dispute the finding and conclusion reached by the Court *En Banc*. It has not raised any new or compelling reason to warrant a finding different from what has already been rendered by the Court. There is nothing in its "Motion for Reconsideration" that has not been squarely addressed and meticulously passed upon by the Court *En Banc*.

WHEREFORE, premises considered, Petitioner's "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

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[4] *Id.*, p. 139.

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice