REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB NO. 1435** (CTA Case No. 8586)
- versus -	Present: **DEL ROSARIO,** *P.J.,* **CASTAÑEDA, JR., BAUTISTA, UY, CASANOVA, FABON-VICTORINO, MINDARO-GRULLA, RINGPIS-LIBAN,** *and* **MANAHAN,** *JJ.*
Q-CLEAN LIVING PHILS. CORP., Respondent.	Promulgated: NOV 29 2017 1:28 p.m.

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RESOLUTION

RINGPIS-LIBAN, *J.*:

This resolves Petitioner's "Motion for Reconsideration" filed on July 20, 2017[1] seeking to set aside the Decision[2] promulgated on June 23, 2017 (Assailed Decision).

On August 15, 2017, this Court issued a Resolution[3] ordering Respondent to comment on the MR within ten (10) days from notice. Respondent filed its "Comment (To Petitioner's *Motion for Reconsideration* dated 18 July 2017)" *via* registered mail on August 04, 2017.

The dispositive portion of the Assailed Decision reads as follows:

[1] Rollo, pp. 234-240.
[2] *Id.* at pp. 216-227.
[3] *Id.* at p. 246-247.

WHEREFORE, finding no cogent reason to disturb the findings and conclusions reached by the Second Division in the assailed Decision dated October 30, 2015 as well as in the assailed Resolution dated February 12, 2016, the same are [ ] **AFFIRMED**. Accordingly, the Petition for Review filed with the Court *En Banc* on March 14, 2016 is [**DENIED**] for lack of merit.[4]

After a careful consideration and evaluation of the parties' respective arguments, the Court finds that the arguments raised in Petitioner's "Motion for Reconsideration" are mere rehash of Petitioner's arguments in his "Petition for Review" and "Memorandum", and have already been amply discussed, passed upon and considered by this Court in the Assailed Decision sought to be reconsidered.

As to the documents attached by Petitioner in its "Motion for Reconsideration", suffice it to say that a cursory perusal thereof reveals that their contents will not establish the date when Respondent received the Final Assessment Notice ("FAN"). As we have held in the Assailed Decision, when Respondent alleged in the Petition that it received the FAN on March 14, 2011, the burden shifted to Petitioner to show that the same was received on a different date. Consequently, said documents cannot support Petitioner's argument that Respondent's administrative protest was filed out of time.

From all the foregoing, Petitioner's arguments constitute neither compelling nor cogent reason to modify, much less reverse the Assailed Decision.

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

SO ORDERED.

Ma. Belen

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

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[4] *Id.* at p. 64.

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
CIELITO N. MINDARO-GRULLA
Associate Justice

CATHERINE T. MANAHAN
Associate Justice