

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PETNET, INC.,
Petitioner,

CTA EB No. 1479
(CTA Case No. 9113)

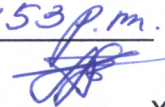
Present:

DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
BAUTISTA,
UY,
CASANOVA,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN, and
MANAHAN, JJ.

- versus -

COMMISSIONER OF INTERNAL
REVENUE,
Respondent.

Promulgated:

JUN 13 2018 2:53 p.m.


X ----- X

RESOLUTION

UY, J.:

For resolution is petitioner's "MOTION FOR RECONSIDERATION [Re: Decision dated February 1, 2018]" filed on March 1, 2018, without respondent's comment despite due notice, praying for the reconsideration and reversal of Court *En Banc*'s Decision dated February 1, 2018, the dispositive portion of which reads as follows:

"WHEREFORE, in light of the foregoing considerations, the instant *Petition for Review* is hereby **DENIED** for lack of merit.

SO ORDERED."



In the *Motion*, petitioner argues that the value-added tax refund application was filed within the period prescribed by Section 112(C) of the National Internal Revenue Code. Allegedly, the cases cited by this Court in its Decision are inapplicable in this case, and that this Court has jurisdiction over decisions issued by the Bureau of Internal Revenue. According to petitioner, the assailed Decision effectively deprives herein taxpayer of its right to exhaust administrative remedies.

As mentioned earlier, respondent failed to file his Comment or Opposition to the instant motion. Hence, this resolution.

THE COURT *EN BANC*'S RULING

Petitioner's *Motion for Reconsideration* lacks merit.

After a careful examination and consideration of the said *Motion for Reconsideration*, it is noted that the arguments raised therein are mere reiterations of matters which have already been considered, weighed and resolved in the assailed Decision dated February 1, 2018. Thus, We shall not belabor, in this Resolution, to repeat the disquisitions made therein.

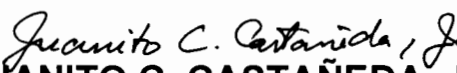
WHEREFORE, in light of the foregoing considerations, the instant *Motion for Reconsideration* is hereby **DENIED** for lack of merit.

SO ORDERED.


ERLINDA P. UY
Associate Justice

WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice


LOVELL R. BAUTISTA
Associate Justice



CAESAR A. CASANOVA
Associate Justice



ESPERANZA R. FABON-VICTORINO
Associate Justice



CIELITO N. MINDARO-GRULLA
Associate Justice



MA. BELEN M. RINGPIS-LIBAN
Associate Justice

(On Official Business)

CATHERINE T. MANAHAN
Associate Justice