

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

LAPANDAY AGRICULTURAL &
DEVELOPMENT CORPORATION,
Petitioner,

CTA EB No. 2174
(CTA Case No. 9965)

Present:

-versus-

DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, *and*
MODESTO-SAN PEDRO, JJ.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent.

Promulgated:

JAN 04 2021

X -----

RESOLUTION

For resolution is petitioner's "**Motion for Reconsideration (of the Decision dated 22 September 2020)**" filed on October 14, 2020, without respondent's comment thereon.¹

In his Motion, petitioner prays that the Court: (i) reverse and set aside the assailed Decision dated September 22, 2020 as well as the assailed Resolutions of the Court in Division dated July 30, 2019 and October 15, 2019; and, (ii) direct respondent to refund or issue a tax credit certificate in favor of petitioner in the amount of ₱13,132,450.07.

The dispositive portion of the assailed Decision reads:

"**WHEREFORE**, in light of the foregoing, Lapanday Agricultural & Development Corporation's Petition for Review filed on November 19, 2019 is hereby **DENIED** for lack of merit. The

¹ Resolution dated November 24, 2020.

Resolutions dated July 30, 2019 and October 15, 2019 are hereby
AFFIRMED.

SO ORDERED."

Acting on petitioner's Motion, the Court notes that no new substantial arguments have been adduced to warrant the reconsideration sought. Petitioner merely raised matters which the Court has thoroughly passed upon in the assailed Decision. Accordingly, the Court finds no cogent reason to reverse or modify the assailed Decision.

WHEREFORE, in light of the foregoing, petitioner's "**Motion for Reconsideration (of the Decision dated 22 September 2020)**" filed on October 14, 2020 is hereby **DENIED** for lack of merit.

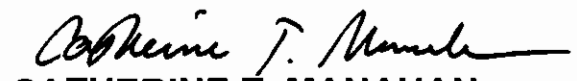
SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTANEDA, JR.
Associate Justice


ERLINDA P. UY
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice