REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

SOCIAL SECURITY SYSTEM, represented by its President and CEO EMILIO S. DE QUIROS, JR.,
Petitioner,

- versus-

ALFREDO V. MISAJON in his Capacity as the Assistant Commissioner of the Bureau Of Internal Revenue,
Respondent.

C.T.A. Case No. 8564

Members:

Castañeda, Jr., *Chairperson*
Casanova, and
Cotangco-Manalastas, JJ.

Promulgated:

SEP 04 2015 4:57 pm

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RESOLUTION

COTANGCO-MANALASTAS, J.:

For resolution is respondent's *Motion for Partial Reconsideration Re: Decision dated June 24, 2015,* filed on July 10, 2015, with petitioner's *Comment (On Respondent's Motion for Partial Reconsideration Re: Decision dated June 24, 2015),* filed on July 31, 2015.

Respondent seeks reconsideration of this Court's Decision, which disposed of the petition, as follows:

> "WHEREFORE, premises considered, the instant Petition for Review is hereby PARTIALLY GRANTED. Accordingly, the assessed basic deficiency withholding tax on compensation, deficiency expanded withholding tax, and deficiency withholding VAT and other percentage tax for taxable year 2004 are upheld but in the modified amount of P67,314,515.98, computed as follows:

Tax Type	Basic Deficiency Taxes
Withholding Tax on Compensation	P 23,998,188.36
Expanded Withholding Tax	13,518,496.99

VAT and Other Percentage Tax Withheld	29,797,830.63
TOTAL	67,314,515.98

Furthermore, petitioner shall not be held liable for the interest and penalty, in addition to the basic tax due, pursuant to Sections 247(b) and 251 of the NIRC of 1997, as amended."

In its motion, respondent argues that petitioner, as a withholding agent, failed to withhold the correct tax upon its employees' compensation. Respondent also argues that various purchases made by petitioner were not subjected to expanded withholding tax, or the withholding VAT of 3%, whichever is applicable.

On the other hand, petitioner counters that the grounds raised by respondent have already been considered, addressed, and fully discussed and ruled upon by the Court in the questioned Decision.

This Court agrees with petitioner that the grounds raised by respondent are a mere verbatim rehash of its previous arguments and do not merit the modification or reversal of the questioned decision.

WHEREFORE, premises considered, the instant Motion for Partial Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

CONCURS:

JUANITO C. CASTAÑEDA, JR.
Associate Justice

CAESAR A. CASANOVA
Associate Justice