REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA EB NO. 2835** (CTA Case No. 9257)
	Present:
- *versus* -	Ringpis-Liban, Acting *PJ*, Manahan, Bacorro-Villena, Modesto-San Pedro, Reyes-Fajardo, Cui-David, Ferrer-Flores, and Angeles, *JJ.*
EXPEDITORS PHILIPPINES, INC., *Respondent.*	Promulgated: DEC 17 2025 2:43 p.m.

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RESOLUTION

RINGPIS-LIBAN, *J.:*

For resolution of the Court is petitioner's *Motion for Reconsideration (Decision of 27 February 2025)* (the "Motion"), filed via registered mail on March 18, 2025, seeking reconsideration of the Decision promulgated on February 26, 2025, (the "Assailed Decision"), which denied the Petition for Review for lack of merit. Respondent failed to comment on the Motion despite due order from the Court.[1]

In seeking reconsideration, petitioner reiterates its sole contention that respondent is already estopped from questioning the authority of the revenue officers who conducted the audit for taxable year 2009.

[1] Records Verification Report dated July 29, 2025.

After careful evaluation of petitioner's contention vis-à-vis the case records, pertinent laws, and jurisprudence, the Court finds the Motion to be without merit.

In *Shangri-la International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*,[2] the Supreme Court held that a motion for reconsideration must raise matters that are substantially plausible to warrant the relief sought, thus:

> The bulk of the aforementioned grounds is a mere rehash of movants previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired cause of action.
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> Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought.

Similarly, in *Harry L. Roque, Jr., et. al. v. Commission on Elections, represented by Hon. Chairman Jose Melo, et al.*,[3] the Supreme Court *En Banc* ruled that when a motion for reconsideration fails to raise matters substantially plausible or compellingly persuasive, it must be denied, thus:

> Petitioner's above contention, as well as the arguments, citations and premises holding it together, is a rehash of their previous position articulated in their memorandum in support of their petition. They have been considered, squarely addressed, and found to be without merit in the Decision subject hereof. The Court is not inclined to embark on another extended discussion of the same issue again x x x.
>
> While a motion for reconsideration may tend to dwell on issues already resolved in the decision sought to be reconsidered – and this should not be an obstacle for a reconsideration – the hard reality is that petitioners have failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.

The Court finds that petitioner failed to advance any new, substantial, or compelling reason to warrant the modification or reversal of the Assailed Decision.

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[2] G.R. No. 159938 (Resolution), January 22, 2007.
[3] G.R. No. 188456 (Resolution), February 10, 2010.

ACCORDINGLY, petitioner's *Motion for Reconsideration (Decision of 27 February 2025)* is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice