

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

VILLAGE GREEN HOG FARM,
INC.,

Petitioner,

CTA EB No. 1252
(CTA Case No. 8375)

Present:

- versus -

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

COMMISSIONER OF INTERNAL
REVENUE,

Respondent.

Promulgated:

DEC 06 2016 3:25 p.m.

X-----X

RESOLUTION

UY, J.:

For resolution is petitioner's "**MOTION FOR RECONSIDERATION**" filed on June 17, 2016, without respondent's comment despite due notice, praying for the setting aside of the Court *En Banc*'s Decision dated May 17, 2016, the dispositive portion of which reads:

"**WHEREFORE**, all the foregoing considered, the instant Petition for Review is **DENIED** for lack of merit. Accordingly, the Decision dated August 1, 2014 and Resolution dated November 14, 2014, both rendered by the Court in Division in CTA Case No. 8375 are **AFFIRMED**."

SO ORDERED."



In the instant Motion, petitioner argues that the best evidence obtainable rule was misapplied by respondent, as there was no refusal on the part of petitioner to submit its records; and that assuming that petitioner is liable for any deficiency tax, it cannot be made liable for deficiency and delinquency interest.

THE COURT *EN BANC*'S RULING

A careful perusal of the Motion for Reconsideration shows that the arguments raised therein are mere reiterations of matters which have already been considered, weighed, passed upon and exhaustively resolved by the Court *En Banc* in the assailed Decision.

Hence, finding no compelling reason to reconsider, modify or reverse the said Decision, We shall no longer belabour, in this Resolution, to repeat the disquisitions made therein.

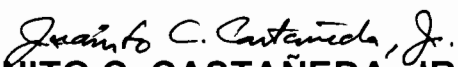
WHEREFORE, premises considered, petitioner's Motion for Reconsideration is **DENIED** for lack of merit.

SO ORDERED.


ERLINDA P. UY
Associate Justice

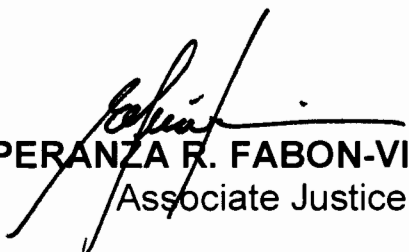
WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice

(On Leave)
LOVELL R. BAUTISTA
Associate Justice


CAESAR A. CASANOVA
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice

(On Leave)
CIELITO N. MINDARO-GRULLA
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice