Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

En Banc

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB Case No. 1043** (CTA Case No. 7920)
- versus -	Members: DEL ROSARIO, *P.J.*, CASTAÑEDA, JR., BAUTISTA, UY, CASANOVA, FABON-VICTORINO, MINDARO-GRULLA, COTANGCO-MANALASTAS, and RINGPIS-LIBAN, *JJ.*
GALLARDO AND ASSOCIATES, Respondent.	Promulgated: OCT 09 2014 2:30pm

x---x

RESOLUTION

CASANOVA, *J.*:

For resolution is petitioner's Motion for Reconsideration[1], filed on July 3, 2014, with respondent's Comment/Opposition (Re: Motion for Reconsideration dated 03 July 2014)[2], praying for this Court to reconsider and set aside its Decision dated June 10, 2014, and another one be rendered, ordering respondent to pay deficiency withholding tax in the total amount of P4,413,682.25 plus accrued deficiency and delinquency interest pursuant to Sections 249(B) and (C) of the NIRC of 1997.

In the Decision (Assailed Decision), promulgated on June 10, 2014, the Court *En Banc* denied petitioner's Petition for Review in this wise:

---

[1] *En Banc* Rollo, pp. 115-121.
[2] Ibid, pp. 127-132.

"**WHEREFORE,** premises considered, the present Petition for Review is hereby **DENIED,** and accordingly, **DISMISSED** for lack of merit.

SO ORDERED."

In her Motion, petitioner raised the following issues for the resolution of this Court:

1. It is undisputed that on March 2, 2007, respondent received a letter from the BIR, which stated that a FAN has already been issued as early as 15 January 2007 and that the BIR is considering respondent's protest to the PAN as its protest against the issued FAN. If respondent had indeed failed to receive the FAN, it should have replied to the BIR to disclaim or deny receipt of the FAN, but it never did despite receipt of the March 2, 2007 letter of the BIR. Thus, respondent is already estopped to claim otherwise.

2. Respondent's availment of the benefits of the Tax Amnesty Program under Republic Act No. 9480, is a clear indication of respondent's knowledge of the existence and pendency of the subject deficiency tax assessments under the FAN.

3. The "Monthly Remittance Returns of Income Taxes Withheld" for the year 2003 filed by respondent are considered false returns since respondent failed to declare thereto the income subject to tax. The applicable period, therefore, to assess is ten (10) years from discovery of the falsity.

Respondent, on the other hand, counterargues that the arguments raised by petitioner are mere rehash or reiteration of the arguments sufficiently passed upon and decided by the Special First Division and by this Court *En Banc*.

We find no merit in petitioner's Motion for Reconsideration.

Upon examination of the arguments/discussion proffered by petitioner in her Motion for Reconsideration, this Court observed that these are mere rehash, in fact, quoted in verbatim, of the arguments raised by petitioner in her Motion for Reconsideration[3], filed before the Special First Division on December 10, 2012, which were amply considered and resolved in its June 13, 2013 Resolution[4].

Hence, *We* find no cogent justification to disturb the findings and conclusions spelled out in the June 10, 2014 *En Banc* Decision. What the instant Motion for Reconsideration seeks is for the Court to view and appreciate the evidence in their own perspective of things, which unfortunately had already been considered and passed upon.

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

SO ORDERED.

CAESAR A. CASANOVA
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

---

[3] Division Docket (Vol. II), pp. 877-882.
[4] Ibid, pp. 914-917.

Ma. Belen M. Ringpis-Liban

MA. BELEN M. RINGPIS-LIBAN
Associate Justice