REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

AYALA PROPERTY MANAGEMENT CORPORATION,
Respondent.

CTA EB NO. 2053
(CTA Case No. 9298)

Present:

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

Promulgated:
MAR 09 2021 4:05PM

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RESOLUTION

BACORRO-VILLENA, J.:

For the Court's resolution is petitioner Commissioner Internal Revenue's (**petitioner's/CIR's**) "Motion for Partial Reconsideration [Decision dated July 07, 2020]"[1] (**MPR**), filed on 28 July 2020, without respondent Ayala Property Management Corporation's (**respondent's/APMC's**) comment *per* Records Verification Report dated 07 December 2020.[2] Petitioner seeks the reversal of this Court's

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[1] *Rollo*, pp. 103-123.
[2] Id., p. 135.

Decision[3] in the above-captioned case dated 07 July 2020. The dispositive portion of which reads:

> ...
>
> **WHEREFORE**, premises considered, the instant Petition for Review is **PARTIALLY GRANTED**. Petitioner's disallowance of out-of-period tax credits is **AFFIRMED** with **MODIFICATION.** Accordingly, respondent's income tax overpayment for the taxable year 2009 is **REDUCED** by ₱2,574,599.19 corresponding to the said out-of-period tax credits.
>
> **SO ORDERED.**
>
> ...

In support of his MPR, petitioner belabors that he was denied due process particularly on the issue of disallowed tax credits as he was not afforded the opportunity to present evidence in support of his findings. Likewise, petitioner insists that the Court erred in not ruling that his findings on the disallowed tax credit have yet to attain finality after respondent failed to refute the same.

Petitioner also contends that respondent's deficiency tax assessment arising from unaccounted income has legal basis as it was a result of the matching of Summary List of Purchases (**SLP**) of third parties *vis-à-vis* Summary List of Sales (**SLS**) of respondent, contrary to the Court's findings.

Petitioner thus prays that the assailed Decision be modified to instead declare respondent liable for deficiency taxes in the aggregate amount of ₱7,700,009.70, plus surcharges, penalties and interests.

We resolve.

A careful perusal of petitioner's present MPR readily reveals that the arguments raised herein are mere reiterations of the basic issues in the prior Petition for Review before Us. As shown in the assailed Decision, the Court *En Banc* has already considered, passed upon and exhaustively discussed these issues.

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[3] Id., pp. 83-98.

In one case[4], the Supreme Court denied the motion for reconsideration for failing to raise substantial legitimate ground or reason to justify the consideration sought, *viz*:

> ...
>
> The bulk of the aforementioned grounds is a mere rehash of movant's 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 course of action.**
>
> Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convice 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.[5]
>
> ...

WHEREFORE, the foregoing considered, petitioner Commissioner of Internal Revenue's Motion for Partial Reconsideration [Decision dated July 07, 2020] is hereby **DENIED** for lack of merit. Accordingly, the Court's Decision dated 07 July 2020 is **AFFIRMED.**

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

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4 *Shangri-la International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*, G.R. No. 159938, 22 January 2007.

5 Citation omitted and emphasis supplied.

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WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

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

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

I maintain my Dissenting Opinion

CATHERINE T. MANAHAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice