REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

CTA EB No. 1595
(CTA Case No. 8742)

Present:

Del Rosario, P.J.
Castañeda, Jr.,
Uy,
Fabon-Victorino,
Mindaro-Grulla,
Ringpis-Liban, and
Manahan, JJ.

- versus –

CENTER FOR TRAINING AND DEVELOPMENT, INC.,
Respondent.

Promulgated:

DEC 27 2018
11:45 a.m.

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RESOLUTION

CASTAÑEDA, JR., J.:

Submitted for resolution of the Court *En Banc* is the *Motion for Reconsideration*[1] filed via registered mail by the Commissioner of Internal Revenue (CIR) on September 13, 2018 with *Comment/Opposition (to the Motion for Reconsideration dated September 13, 2018)*[2] filed by respondent Center for Training and Development, Inc. on October 25, 2018.

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[1] Court *En Banc*'s Docket, pp. 113-116.
[2] *Id.*, pp. 121-123.

In its *Motion*, petitioner seeks reconsideration of the Decision of the Court *En Banc* promulgated on August 1, 2018, ("Assailed Decision")[3] denying his Petition for Review for lack of merit.

In seeking the reversal of the Assailed Decision, petitioner claims that based on paragraph III.B of Revenue Memorandum Order (RMO) No. 12-2007, Tax Verification Notices (TVN) can be issued in favor of the taxpayer whose case falls below the threshold defined under paragraphs III.A.1.1 to III.A.1.4 of the aforesaid RMO.[4] Petitioner maintains that the authority of the revenue officers to investigate the internal tax liabilities of respondent for calendar year 2006 through TVN's was based on paragraph III.B of RMO No. 12-2007 because its Gross Receipts per VAT Return in the amount of ₱8,770,446.36 does not exceed the threshold of ₱10,000,000.00 provided under paragraph III.A.1.1 of RMO No. 12-2007.[5]

The Court *En Banc* resolves to deny the present *Motion for Reconsideration*.

The grounds raised by petitioner in his *Motion for Reconsideration* were already carefully considered, passed upon, and discussed by this Court in the Assailed Decision. The Court *En Banc* need not belabor anew the errors alleged by petitioner as the conclusions by this Court in the Assailed Decision were reached after judicious study of the parties' respective arguments vis-à-vis the applicable laws, rules, and jurisprudence on the matter. Simply put, there is no compelling reason to disturb the findings in the Assailed Decision.

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

SO ORDERED.

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

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[3] *Id.*, pp. 90-109.
[4] *Id.*, p. 114.
[5] *Id.*, p. 115.

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

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

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

(On Leave)

CATHERINE T. MANAHAN
Associate Justice