

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

MISAMIS ORIENTAL RURAL CTA CASE NO. 10206
ELECTRIC SERVICE
COOPERATIVE I, INC,
(MORESCO I),

Members:

Petitioner, **RINGPIS-LIBAN, Chairperson, and**
MODESTO-SAN PEDRO, and
FERRER-FLORES, JJ.

-versus-

COMMISSIONER OF
INTERNAL REVENUE,

Promulgated:

Respondent. NOV 11 2024

2:35 pm

x -----

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is respondent's *Motion for Reconsideration (of the Decision dated July 16, 2024)*, filed on August 2, 2024, with no comment from petitioner.¹ Respondent assails this Court's Decision, dated July 16, 2024 ("assailed Decision"), which granted petitioner's Petition for Review.

Preliminarily, the Court notes that the first half of the Motion simply rehashes arguments respondent already raised in his Memorandum. These have thus already been threshed out in the assailed Decision, so We need to discuss these once again.²

What is new in this Motion is respondent's citing of *BIR Ruling 779-2019*, as well as two cases decided upon by this Court's First Division, namely, *Nueva Ecija 1 Electric Cooperative, Inc. v. Commissioner of Internal Revenue*³ and *Zambales Electric Cooperative I, Inc. (ZAMECO I) v. Bureau of Internal Revenue*.⁴ However, neither BIR rulings nor even the decisions of

¹ See Records Verification, *Rollo*, unpaginated.

² See *Roque v. Commission on Election*, G.R. No. 188456 (Resolution), February 10, 2010; see also *Shangri-La International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938 (Resolution), January 22, 2007; see also *Ortigas and Company Limited Partnership v. Velasco*, G.R. Nos. 109645 & 112564 (Resolution), March 4, 1996.

³ CTA Case Nos. 10587 & 10632, November 13, 2023.

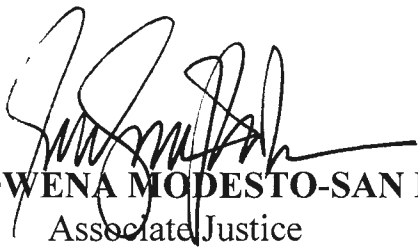
⁴ CTA Case No. 10165, August 1, 2023.

other Divisions of this Court are binding on this Court’s rulings. We thus find them insufficiently convincing to reverse Our previous ruling.

Given that the Motion only raises (1) arguments that have already been discussed and refuted in the assailed Decision; and (2) citations of rulings that are not actually binding on this Court, We see no reason to grant it.

ACCORDINGLY, the instant *Motion for Reconsideration (of the Decision dated July 16, 2024)*, filed on August 2, 2024, is hereby **DENIED** for lack of merit. The assailed Decision, dated July 16, 2024, is hereby **AFFIRMED**.

SO ORDERED.


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice