

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL
REVENUE,

Petitioner,

CTA EB No. 1992
(CTA Case No. 8863)

Present:

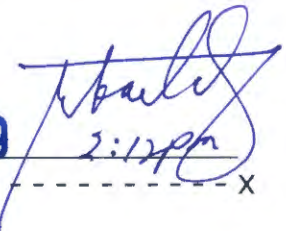
DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
UY,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN, and
MANAHAN, JJ.

- versus -

TOP DRAW ANIMATION, INC.,
Respondent.

Promulgated:

MAY 20 2019



X ----- X

RESOLUTION

UY, J.:

For resolution is petitioner's "**MOTION FOR RECONSIDERATION (Resolution dated February 13, 2019)**"¹ filed on March 5, 2019, with respondent's "**COMMENT/OPPOSITION (Re: Motion for Reconsideration dated 5 March 2019)**"² filed on March 22, 2019. In the said Motion, petitioner prays for the reversal and setting aside of the Court's Resolution dated February 13, 2019, the dispositive portion of which reads:

"**WHEREFORE**, premises considered, the Motion to Admit Petition for Review is hereby **DENIED** for lack of merit.

SO ORDERED."

¹ Docket, pp. 52 to 59.

² Docket, pp. 60 to 64.



In his Motion, petitioner argues that the Honorable Court erred in denying petitioner's Motion for lack of merit, and not deciding petitioner's Petition for Review on the merits.

In its Comment, respondent counters that:

1. The Motion for Reconsideration filed by petitioner is a mere *pro forma* motion.
2. Petitioner failed to point out specifically the findings or conclusion in the Honorable Court's Resolution dated February 13, 2019, which are not supported by evidence or contrary to law and petitioner failed to present adequate proof to warrant the reversal of the said Resolution.
3. The negligence of petitioner's counsels to file its Petition for Review on time binds petitioner. The evident disregard of the procedural rules causes unjust delays, disrupts the orderly discharge of judicial business, and is prejudicial to the rights of respondent.

THE COURT *EN BANC*'S RULING

Petitioner's Motion lacks merit.

After a careful examination and consideration of the petitioner's Motion for Reconsideration, it is noted that the argument raised in the said Motion is a mere reiteration of matters which have already been considered, weighed and resolved in the assailed Decision. Thus, We shall not belabor, in this Resolution, to repeat the disquisitions made therein.

WHEREFORE, premises considered, the instant Motion for Reconsideration is hereby **DENIED** for lack of merit.

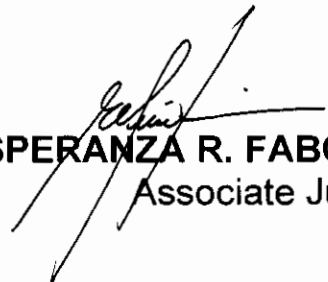
SO ORDERED.


ERLINDA P. UY
Associate Justice

WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

ON LEAVE

CATHERINE T. MANAHAN
Associate Justice