REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

PREMIUMLEISURE AND AMUSEMENT, INC. (PLAI),
Respondent.

CTA EB NO. 2226
(CTA Case No. 9572)

Present:
Del Rosario, *P.J.,*
Castañeda, Jr.,
Uy,
Ringpis-Liban,
Manahan,
Bacorro-Villena,
Modesto-San Pedro,
Reyes- Fajardo, *and*
Cui-David, *JJ.*

Promulgated:
FEB 2 8 2022 1:10pm

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RESOLUTION

RINGPIS-LIBAN, J.

For resolution is the Commissioner of Internal Revenue (CIR)'s "Motion for Reconsideration [Amended Decision dated June 14, 2021]"[1] filed on June 30, 2021, with respondent PremiumLeisure and Amusement, Inc. (PLAI)'s Comment,[2] filed on October 4, 2021.

In the instant motion, the CIR avers that the Court *En Banc* erred in upholding the ruling of the Court in Division that respondent is entitled to its claim for refund of alleged erroneously paid income taxes for Taxable Year 2014. The CIR claims that there is nothing in Presidential Decree (PD) No. 1869 which specifically states that a licensee of Philippine Amusement and Gaming Corporation (PAGCOR) is exempt from tax, and even assuming that respondent is included in the exemption as a co-licensee or grantee of

[1] Docket, CTA EB NO. 2226, pp. 90-103.
[2] Ibid., pp. 109-124.

PAGCOR, respondent still has not proven entitlement to the refund sought. Moreover, the CIR insists that the Court *En Banc* erred in ruling that respondent's petition before the Court in Division was timely filed. The CIR submits that the instant case should be dismissed for being filed out of time because the two-year prescriptive period should be reckoned from the actual payment of the subject tax and not from the filing of the Final Adjustment Return or the Annual Income Tax Return.

On the other hand, respondent submits that the CIR's arguments are devoid of any legal or factual basis and that the motion should be dismissed outright for lack of merit. Respondent reiterates its position that as a contractee and licensee of PAGCOR, it is exempt from income tax on its gaming revenues pursuant to PD No. 1869, as amended, and that it filed its administrative and judicial claims within the prescriptive period fixed by law.

After consideration, the Court *En Banc* resolves to deny the instant motion. The Court *En Banc* reviewed the grounds relied upon by the CIR in support of his "Motion for Reconsideration [Amended Decision dated June 14, 2021]" but finds no cogent reason to grant the same. The Court notes that the CIR's motion merely reiterates or amplifies the arguments previously raised in his Petition for Review which were already considered and extensively discussed upon by the Court *En Banc* in the assailed Decision dated June 14, 2021.

It must be stressed that among the ends to which a motion for reconsideration is addressed, one is precisely to convince the Court that its ruling is erroneous and improper, contrary to law or the evidence.[3] If the movant failed to do so, the motion for reconsideration must necessarily fail.

In view of the foregoing, the Court finds it needless to reiterate the discussions made in the assailed Decision.

WHEREFORE, premises considered, the "Motion for Reconsideration [Amended Decision dated June 14, 2021]" is **DENIED for lack of merit**. The **assailed Decision** dated June 14, 2021 is **AFFIRMED**.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

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[3] *Teodulo M. Coquilla vs. The Hon. Commission on Elections and Mr. Neil M. Alvarez,* G.R. No. 151914, July 31, 2002.

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

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

ERLINDA P. UY
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice