

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL
REVENUE,

Petitioner,

- versus -

ESTATE OF MA. ROSARIO S.
CABRERA (also known as Rosario S.
Cabrera and Maria Rosario S.
Cabrera), REPRESENTED BY CO-
EXECUTORS EDUARDO JULIAN
C. PASCUAL and ANDRES ELIGIO
C. PASCUAL,

Respondent.

CTA EB NO. 1503
(CTA Case No. 8785)

Present:

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

Promulgated:

NOV 29 2017 2:23 p.m.

x-----x

RESOLUTION

RINGPIS-LIBAN, J.:

This resolves Petitioner's "Motion for Reconsideration" filed on August 23, 2017¹ seeking to set aside the Decision² promulgated on July 25, 2017 (Assailed Decision).

On September 08, 2017, this Court issued a Resolution³ ordering Respondent to comment on the MR within ten (10) days from notice. In

¹ Rollo, pp. 72-77.

² *Id.* at pp. 54-65.

³ *Id.* at p. 82.

response thereto, Respondent filed its “Comment/Opposition (Re: Motion for Reconsideration dated 22 August 2017)” on October 05, 2017.⁴

The dispositive portion of the Assailed Decision reads as follows:

WHEREFORE, premises considered, the Petition for Review is hereby **DENIED** for lack of merit. The Decision dated May 04, 2016 and the Resolution dated July 29, 2016 of the Second Division in CTA Case No. 8785 are hereby **AFFIRMED**.⁵

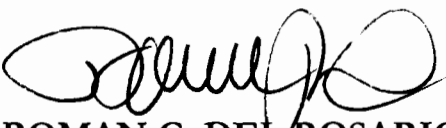
After a careful consideration and evaluation of the parties' respective arguments, the Court finds that the arguments raised in Petitioner's Motion for Reconsideration are mere rehash of Petitioner's arguments in his Petition for Review, and have already been amply discussed, passed upon and considered by this Court in the Assailed Decision sought to be reconsidered. Petitioner's arguments constitute neither compelling nor cogent reason to modify, much less reverse the Assailed Decision.

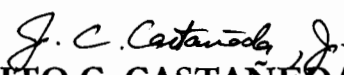
WHEREFORE, premises considered, Petitioner's “Motion for Reconsideration” is **DENIED** for lack of merit.

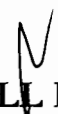
SO ORDERED.


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice


LOVELL R. BAUTISTA
Associate Justice

⁴ *Id.* at pp. 84-101.

⁵ *Id.* at p. 64.


ERLINDA P. UY
Associate Justice


CAESAR A. CASANOVA
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice


CATHERINE T. MANAHAN
Associate Justice