REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

TRAVELLERS INTERNATIONAL HOTEL GROUP, INC.,
Petitioner,

- **versus** -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 9769

Members:

DEL ROSARIO, *P.J., Chairperson,* *and* **MANAHAN**, *JJ.*

Promulgated:
NOV 11 2020 9:55am

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RESOLUTION

DEL ROSARIO, P.J.:

For resolution is respondent's "**Motion for Reconsideration [Decision dated September 14** *[sic]*, **2020]**" posted on September 30, 2020, without petitioner's comment[1] despite the period given.

In his Motion, respondent prays that the Court reconsider and set aside the Decision promulgated on September 8, 2020, and a new decision be rendered ordering petitioner to pay deficiency income tax for taxable year 2012 in the total amount of P4,611,717,349.01, including compromise penalty, surcharge, and interests.

The dispositive portion of the assailed Decision reads:

> "**WHEREFORE**, premises considered, the Petition for Review is hereby **GRANTED**. Accordingly, the Final Decision on Disputed Assessment dated January 5, 2018, holding petitioner Travellers International Hotel Group, Inc. liable for deficiency income tax in the amount of Four Billion Six Hundred Eleven Million Seven Hundred Seventeen Thousand Three Hundred Forty Nine Pesos and 01/100 (₱4,611,717,349.01), inclusive of increments, for

[1] Records Verification dated October 28, 2020.

> Calendar Year 2012, and the Formal Letter of Demand, with attached Details of Discrepancies and Assessment Notice, dated June 13, 2017, are hereby **DECLARED VOID**, **CANCELLED** and **WITHDRAWN**.
>
> **SO ORDERED.**"

In support thereof, respondent argues that: (i) petitioner is not exempt from income tax on revenues from gaming operations as the tax exemptions granted to the Philippine Gaming Corporation (PAGCOR) under Presidential Decree No. 1869 does not extend to licensees of PAGCOR's franchise; (ii) the Formal Letter of Demand dated June 13, 2017 states the facts and the law on which the assessment was based; hence, the same is valid; and, (iii) petitioner failed to prove the impropriety of the assessment.

Acting on respondent's Motion, the Court notes that no new substantial arguments have been adduced to warrant the reconsideration sought. Respondent merely raised matters which the Court has thoroughly passed upon in the assailed Decision. Accordingly, the Court finds no cogent reason to reverse or modify the assailed Decision.

WHEREFORE, in light of the foregoing, respondent's "**Motion for Reconsideration [Decision dated September 14** *[sic]*, **2020]**" posted on September 30, 2020 is hereby **DENIED** for lack of merit.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

I CONCUR:

CATHERINE T. MANAHAN
Associate Justice