REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA *EB* NO. 1962** (CTA Case No. 8970)
	Present:
-versus-	**DEL ROSARIO,** *P.J.,* **CASTAÑEDA, JR., UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA,** *and* **MODESTO-SAN PEDRO,** *JJ.*
LEPANTO CONSOLIDATED MINING COMPANY, *Respondent.*	Promulgated: JAN 27 2021 1:30 p.m.

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R E S O L U T I O N

MANAHAN, J.:

To be resolved before this Court is petitioner's **Motion for Reconsideration (re: Decision dated June 30, 2020)**[1] posted on July 21, 2020 and received by this Court on July 28, 2020, with respondent's **Comment/Opposition** filed on October 16, 2020, praying for the issuance of another Decision reversing the Court in Division's Decision dated April 18, 2018 and Resolution dated October 11, 2018, and ordering the respondent to pay the subject assessment inclusive of surcharges and interest. However, due to the belated filing of the **Comment/Opposition** by respondent, the same was ordered EXPUNGED from the case records under Court Resolution dated November 4, 2020.

Petitioner argues that his basic right to fair play and due process was violated when the Court in Division ruled on a

[1] *Rollo*, CTA EB No. 1962, pp. 171-183.

matter which was not raised as an issue by respondent in its Petition for Review, Pre-Trial Brief or in the Court's Pre-Trial Order.

Petitioner further argues that the Court may still review the factual findings of the Court in Division even in the absence of allegation as to grave abuse of discretion on the part of the latter and insists that the waivers were valid.

After judicious review of petitioner's arguments, *We* find no new and substantial matters raised that will compel this Court to reverse the ruling in the Assailed Decision dated June 30, 2020.

As aptly held in *Madeleine Mendoza-Ong v. Hon. Sandiganbayan, et al.*[2], to wit:

> "Concerning the first ground abovecited, the Court notes that the motion contains merely a reiteration or rehash of arguments already submitted to the Court and found to be without merit. Petitioner fails to raise any new and substantial arguments, and no cogent reason exists to warrant a reconsideration of the Court's Resolution. It would be a useless ritual for the Court to reiterate itself."

As to petitioner's penultimate argument that this Court may still review the factual findings of the Court in Division *sans* any finding of grave abuse of discretion on its part, there being no new factual evidence proffered by the petitioner, doing so will just be an exercise in futility.

WHEREFORE, premises considered, petitioners' *Motion for Reconsideration (Re: Decision dated June 30, 2020)* is hereby **DENIED** for lack of merit.

SO ORDERED.

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

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[2] G.R. Nos. 146368-69, October 18, 2004.

WE CONCUR:

(I maintain my Dissenting Opinion)
ROMAN G. DEL ROSARIO
Presiding Justice

With due respect, I join Presiding Justice's Dissenting Opinion
Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

(I join Presiding Justice's Dissenting Opinion)
ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice