Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

En Banc

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

LINDBERG SUBIC, INC.,
Respondent.

CTA EB No. 1195
(CTA Case No. 8524)

Present:
DEL ROSARIO, PJ,
CASTAÑEDA, JR.,
BAUTISTA,
UY,
CASANOVA,
FABON-VICTORINO,
MINDARO-GRULLA,
COTANGCO-MANALASTAS, and
RINGPIS-LIBAN, *J.J.*

Promulgated:

JAN 15 2016 1:05 p.m.

x- -x

RESOLUTION

CASANOVA, *J.*:

Submitted for resolution is petitioner-Commissioner of Internal Revenue's (CIR) Motion for Reconsideration filed, thru registered mail, on September 10, 2015, with respondent-Lindberg Subic, Inc.'s Comment (to Petitioner's Motion for Reconsideration dated 10 September 2015) filed on November 13, 2015.

Petitioner-CIR seeks reconsideration of this Court's Decision (the "Assailed Decision") dated August 20, 2015, the dispositive portion of which reads as follows:

> "**WHEREFORE**, finding no reversible error in the Assailed Decision dated February 11, 2014 and Assailed Resolution dated June 19, 2014 of the CTA First Division,

the Petition for Review is hereby **DISMISSED**. Accordingly, the February 11, 2014 Decision and June 19, 2014 Resolution of the CTA First Division are hereby both **AFFIRMED**.

SO ORDERED."

In her Motion, petitioner-CIR maintains that the pronouncement of the Supreme Court in the case of Deutsche Bank AG Manila Branch vs. Commissioner of Internal Revenue should not be applied in the instant case as the same is not on all fours with the present case; thus, there exists no basis for the application of the principle therein.

Respondent-Lindberg, on the other hand, argues that petitioner's motion merely rehashes its allegation that the Deutsche Bank case is inapplicable to the present case because the same is not on all fours with the present case; that the issue has already been exhaustively considered and ruled upon by the Honorable Court; that, the Deutsche Bank case applies to the case at bar; and, that petitioner's argument is not substantiated and lacks any support that the Deutsche Bank case should not apply in the case at bar.

We have carefully perused the Motion for Reconsideration and find no valid or compelling reason to grant the same.

As correctly observed by respondent-Lindberg, the arguments in the Motion are mere rehash of petitioner-CIR's previous arguments. The Motion does not raise any new, cogent or substantial ground to warrant reconsideration of this Court's Decision dated August 20, 2015.

WHEREFORE, petitioner-CIR's Motion for Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.

CAESAR A. CASANOVA
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

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

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

Ma. Belen
MA. BELEN M. RINGPIS-LIBAN
Associate Justice