

Second Division

Members:

-versus-

**RINGPIS-LIBAN, Chairperson,
MODESTO-SAN PEDRO, and
FERRER-FLORES, JJ.**

Promulgated:

NOV 11 2024

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X

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is respondent's *Motion for Reconsideration (Re: Decision promulgated 14 August 2024)*, filed on September 4, 2024, with petitioner's *Opposition (To: Motion for Reconsideration dated 29 August 2024)*, filed on September 30, 2024.

The Motion is completely without merit.

It does not escape the Court's notice that the "discussion" in the Motion amounts to simply quoting a lengthy passage from *Petron Corporation v. Commissioner of Internal Revenue*¹ and a portion of a separate opinion penned by Honorable Associate Justice Erlinda P. Uy.² Respondent, however, adds nothing to these lengthy quotations, writing a grand total of two original statements in the Motion. He does not explain the relevance of the quotes. He does not discuss what specific points raised in these quotations are applicable to the case at bar. He does not identify which of said points refute the specific reasons given by the Court for Our ruling in the assailed Decision, dated August 14, 2024. He does not show why a Decision rendered by the Court of Tax Appeals should prevail over the Supreme Court's ruling in *Petron*

¹ CTA EB No. 2425, June 28, 2022.

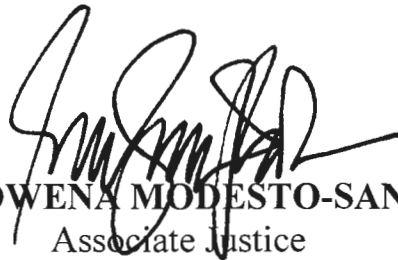
² Respondent does not even bother to specify for which case this separate opinion was penned. Notably, Honorable Justice Erlinda P. Uy was the *ponente* in the quoted *Petron* case, so the quoted dissent is logically not from there.

Corporation v. Commissioner of Internal Revenue,³ which served as a major basis for Our grant of the Petition for Review.

In short, the present Motion is completely lacking in substance, bordering on disrespect for this Court and its procedures. It thus offers Us no reason to reverse Our ruling.

ACCORDINGLY, respondent's *Motion for Reconsideration (Re: Decision promulgated 14 August 2024)* is hereby **DENIED** for lack of merit. The Decision, dated August 14, 2024, is hereby **AFFIRMED**.

SO ORDERED.

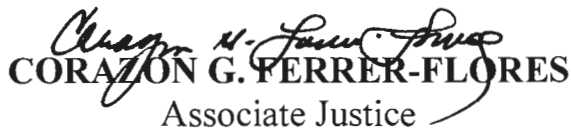


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:



MA. BELEN M. RINGPIS-LIBAN
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice

³ G.R. No. 255961, March 20, 2023.