

Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

En Banc

**COMMISSIONER OF INTERNAL
REVENUE,**

Petitioner,

CTA EB No. 1431
(CTA Case No. 8449)

Present:

- versus -

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

Promulgated:

PERCEPTION GAMING, INC.,
Respondent.

FEB 21 2018 11:25a.m.

x-----x

RESOLUTION

CASANOVA, L:

Submitted before the Court *En Banc* is petitioner's Motion for Reconsideration (of the Decision dated 28 September 2017)¹ filed, through registered mail, on October 24, 2017 without respondent's comment as per Records Verification² dated January 11, 2018.

On September 28, 2017, the Court *En Banc* promulgated a Decision of the present case wherein it was held that the tax exemption privilege of the Philippine Amusement Gaming Corporation (PAGCOR) extends to

¹ CTA *En Banc* Rollo, pp. 128-132

² *Ibid.*, p. 137

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PAGCOR's licensees and franchisees such as herein petitioner. The dispositive portion of the said Decision is as follows:

"WHEREFORE, the Petition for Review is hereby **DENIED** for lack of merit. Accordingly, the Decision dated August 26, 2015 and Resolution dated February 9, 2016 in CTA Case No. 8449 are both **AFFIRMED**.

SO ORDERED."

Undaunted, petitioner filed the instant Motion for Reconsideration.

However, perusal of the issues and arguments raised by petitioner in his Motion reveals that he did not raise anything new to merit any modification or reversal of the assailed *En Banc* Decision. In fact, the discussions therein were copied and lifted from the Petition for Review³ filed with the Court *En Banc* on March 10, 2016.

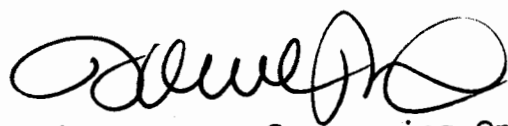
Accordingly, considering that no new matter was raised, and that the arguments in the instant Motion were already analyzed, weighed and passed upon in the assailed *En Banc* Decision, the Court *En Banc* finds no cogent reason to disturb the conclusions reached in the Decision dated September 28, 2017.

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

SO ORDERED.


CAESAR A. CASANOVA
Associate Justice

WE CONCUR:


(I reiterate my Concurring Opinion.)
ROMAN G. DEL ROSARIO
Presiding Justice

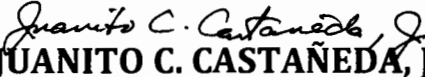
³ CTA *En Banc* Rollo, pp. 5-12

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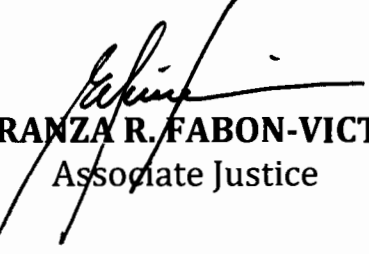
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JUANITO C. CASTAÑEDA, JR.
Associate Justice


LOVELL R. BAUTISTA
Associate Justice


ERLINDA P. UY
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice