

Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

EN BANC

**COMMISSIONER OF INTERNAL
REVENUE,**

Petitioner,

-versus-

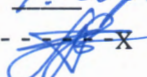
MCKINSEY & CO., (PHILS.),
Respondent.

CTA EB No. 1368
(CTA Case No. 8472)

Present:

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

Promulgated:

JUL 24 2017 *1:20 p.m.*
 X

X- - - - -

RESOLUTION

CASANOVA, J.:

For resolution is petitioner's Motion for Reconsideration, filed thru registered mail, on March 27, 2017, with respondent's Comment/Opposition (To Respondent's Motion for Reconsideration), filed on May 29, 2017.

In his Motion, petitioner seeks reconsideration of this Court's Decision dated February 27, 2017, denying his Petition for Review, the dispositive portion thereof reads as follows, viz:

"Finding no cogent reason to reverse or deviate from the Assailed Decision and Assailed 

Resolution, We deny petitioner's Petition for Review for lack of merit.

SO ORDERED."

We have carefully perused the Motion for Reconsideration and find no valid or compelling reason to grant the same. The grounds and arguments therein are mere rehash of his arguments in the Petition for Review filed before this Court, and, likewise, the arguments in his Motion for Reconsideration filed thru registered mail on May 8, 2015 with the Court in Division which had already been exhaustively discussed and passed upon in this Court's Decision dated February 27, 2017.

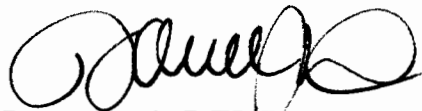
We, thus, find no merit in the instant Motion for Reconsideration as the same did not raise any new, cogent or substantial ground to warrant reconsideration of this Court's Decision dated February 27, 2017.

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

SO ORDERED.



CAESAR A. CASANOVA
Associate Justice



ROMAN G. DEL ROSARIO
Presiding Justice


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