REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

LEPANTO CONSOLIDATED MINING COMPANY,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB NO. 1682
(CTA Case No. 9359)

Present:
DEL ROSARIO, *P.J.,*
CASTAÑEDA, JR.,
UY,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN, *and*
MANAHAN, *JJ.*

Promulgated:
MAY 20 2019 3:40 pm

x- -x

RESOLUTION

RINGPIS-LIBAN, *J.*:

This resolves Petitioner's "Motion for Reconsideration" filed on February 07, 2019[1] seeking to set aside the Decision[2] promulgated on January 18, 2019 (Assailed Decision), the dispositive portion of which reads:

> "**WHEREFORE**, finding no cogent reason to disturb the findings and conclusions reached by the Second Division in the Assailed Decision dated April 17, 2017 as well as in the Assailed Resolution dated June 27, 2017, the same are **AFFIRMED**. Accordingly, the Petition for Review filed with the Court *En Banc* on July 18, 2017 is **DENIED** for lack of merit.
>
> **SO ORDERED.**"[3]

---

[1] Rollo, pp. 245-249.
[2] *Id.* at pp. 225-236.
[3] *Id.,* at p. 235.

In its "Motion for Reconsideration", Petitioner raises the following arguments:

1) Under Section 6 of Rule 39 of the Rules of Court, an action to revive judgment only requires proof of a final judgment which has not prescribed and has remained unexecuted after the lapse of five (5) years but not more than ten (10) years from its finality; and

2) All the requisites for the revival of judgment through an independent action are present in this case.

On the other hand, on March 26, 2019, Respondent filed his "Opposition (Re: Motion for Reconsideration)" stating that Petitioner's contention is utterly misplaced. Moreover, Respondent points out that no new issues or arguments were raised by Petitioner in its "Motion for Reconsideration". As such, it must be denied.

We agree with Respondent.

After a careful consideration of the grounds raised in Petitioner's motion for reconsideration, the Court finds that the issues and arguments raised therein had already been amply discussed, passed upon and considered by this Court in the Decision sought to be reconsidered.

Indeed, we already pointed out in the Assailed Decision that the issues raised by Petitioner in its Petition for Review are mere rehash of its arguments before the Court in Division, and have been sufficiently discussed in the Decision and Resolution of the Court in Division.[4]

Considering the fact that the Petitioner did not raise any new argument that would merit a reconsideration of the Assailed Decision, the Court finds its motion for reconsideration bereft of merit.

To the point of being repetitive, We restate that:

> "The decision of the CTA Division partially granting Petitioner's tax credit claim in the consolidated cases docketed as CTA Case Nos. 6368 and 6480 in the reduced amount of Php424,844.20, became final on April 22, 2005. And yet, it took Petitioner until May 26, 2016 to file its Petition for Revival of Judgment with the Court *a quo*. Since Petitioner's Petition for

[4] *Id.*, p. 230.

> Revival of Judgment was clearly filed when the statute of limitations under the Civil Code had already set in, this Court has no choice but to deny Petitioner's claim. Petitioner has no one to blame but itself for belatedly enforcing the judgment in CTA Case Nos. 6368 and 6480."[5]

WHEREFORE, finding no compelling reason to reverse the Assailed Decision, Petitioner's "Motion for Reconsideration" is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice

ON LEAVE
CATHERINE T. MANAHAN
Associate Justice

---

5 *Id.*, p. 234.