

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

EN BANC

SERVICE RESOURCES, INC., **CTA EB NO. 2484**
Petitioner, (CTA Case No. 9978)

-versus-

COMMISSIONER OF
INTERNAL REVENUE,
Respondent.

$$\text{X} \cdots \cdots \cdots \text{X}$$

COMMISSIONER OF CTA EB NO. 2508
INTERNAL REVENUE, (CTA Case No. 9978)
Petitioner,

Present:

**DEL ROSARIO, P.J.,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID, and
FERRER-FLORES, JJ.**

-versus-

Promulgated:

SERVICE RESOURCES, INC.,
Respondent.

X-----X

RESOLUTION

RINGPIS-LIBAN, $\underline{L}$:

For Resolution is the *Motion for Reconsideration (En Banc Decision dated 08 March 2023)* filed by Commissioner of Internal Revenue (CIR) on March 24, 2023 with *Comment (on Petitioner's Motion for Reconsideration dated March 24, 2023)* filed by the taxpayer Service Resources, Inc. on June 26, 2023.

As noted by the taxpayer, the motion is almost an exact restatement of the arguments raised by the CIR in the *Petition for Review* (EB No. 2508).¹ In *Moll v. Court of Appeals*,² the Supreme Court denied a petitioner's motion when it observed that a perusal of the records indicates that *no new matters or arguments* were raised in the same. Rather the issues and grounds cited were a mere *rehash* of the issues already more than sufficiently passed upon in his petitions.

WHEREFORE, premises considered, the CIR's *Motion for Reconsideration* (*En Banc Decision dated 08 March 2023*) is **DENIED** for lack of merit.

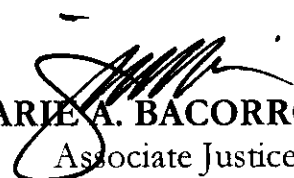
SO ORDERED.


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice

On official business

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

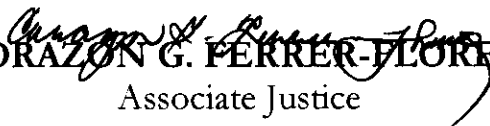
¹ Please refer to the *Petition for Review*, *Rollo* (EB No. 2508), pp. 7-8 and *Motion for Reconsideration* (*En Banc Decision dated 08 March 2023*), *Rollo* (EB No. 2484), pp. 105-106.

² G.R. No. 145425, December 9, 2002, 442 PHIL 67-75.

On leave

MARIAN IVY F. REYES-FAJARDO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice