

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY

SPECIAL FIRST DIVISION

\*\*\*\*\*

STRADCOM CORPORATION,  
Petitioner,

CTA Case No. 9125

**Members:**

- versus -

DEL ROSARIO, P.J., Chairperson,  
UY, and  
MINDARO-GRULLA, JJ.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent.

**Promulgated:**

SEP 24 2018: 11:30 pm

X - - - - - X

**RESOLUTION**

UY, J.:

For resolution is respondent's "MOTION FOR RECONSIDERATION Re: Decision dated 29 May 2018" filed on June 18, 2018, with petitioner's "COMMENT (Re: Motion for Reconsideration dated 14 June 2018)" filed on July 19, 2018, praying for reconsideration, reversal and setting aside of this Court's Decision dated May 29, 2018, the dispositive portion of which reads:

"WHEREFORE, in light of the foregoing considerations, the instant *Petition for Review* is hereby **GRANTED**. Accordingly, respondent is **ORDERED TO REFUND OR ISSUE A TAX CREDIT CERTIFICATE** in favor of petitioner in the amount of **THREE HUNDRED TWENTY FIVE MILLION THREE HUNDRED EIGHTY ONE THOUSAND FOUR HUNDRED TWELVE PESOS AND EIGHTY ONE CENTAVOS (P325,381,412.81)**, representing illegally collected income tax for taxable year 2011.

SO ORDERED."

MA

In his *Motion for Reconsideration*, respondent maintains his arguments that the claim for refund was filed out of time, and hence, the Court should not have assumed jurisdiction thereof; that there has been no violation of due process in the instant case; that petitioner's deficiency income tax liability for calendar year 2011 has bases in fact and in law; and that it is incumbent upon petitioner to prove that it is entitled to the refund sought because a claim for refund is not *ipso facto* granted upon filing thereof.

On the other hand, petitioner, in its *Comment*, counter-argues that the Court has jurisdiction over the instant case; that respondent violated petitioner's right to due process; and that respondent's *Motion for Reconsideration* raises issues which were not tackled in the Decision.

### **THE COURT'S RULING**

Respondent's *Motion for Reconsideration* lacks merit.

A careful perusal of respondent's *Motion for Reconsideration* show that the arguments raised therein are a mere reiteration of matters which have already been considered, weighed and resolved in the assailed Decision.

Finding no compelling reason to reconsider, modify or reverse Our Decision, We shall no longer, belabor in this Resolution, to repeat the disquisitions made therein.

**WHEREFORE**, premises considered, respondent's *Motion for Reconsideration* is **DENIED** for lack of merit.

**SO ORDERED.**

  
**ERLINDA P. UY**  
*Associate Justice*

WE CONCUR:

  
**ROMAN G. DEL ROSARIO**  
*Presiding Justice*

On Official Business  
**CIELITO N. MINDARO-GRULLA**  
*Associate Justice*