Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

En Banc

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

ACQUIRE ASIA PACIFIC PHILIPPINES, INC.,
Respondent.

CTA EB Case No. 1122
(CTA Case No. 8465)

Present:

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

Promulgated:

MAR 30 2015
11:25 a.m.

x- -x

RESOLUTION

CASANOVA, *J.*:

Submitted for consideration is petitioner's "Motion for Reconsideration (to the Notice of Decision dated November 26, 2014)" filed on December 10, 2014, with respondent's "Comment (on Motion for Reconsideration dated 10 December 2014)" filed through registered mail on February 16, 2015.

In her Motion, petitioner alleges that the Court *En Banc* erred in its Decision[1] ("assailed Decision") when it declared that respondent was able to fully substantiate its claim for refund despite failing to submit certain documents required by Revenue Officer Mariflor Ayen-Exmundo

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[1] Dated November 26, 2014, CTA *En Banc* Rollo, pp. 72-82

of RDO No. 41 in her Letter[2] dated June 13, 2012. Petitioner likewise asserts that respondent failed to exhaust administrative remedies.

On the other hand, respondent asserts that the arguments raised by petitioner are mere reiterations of the arguments sufficiently passed upon and decided by the Court *En Banc* in the assailed Decision. Respondent claims that petitioner's Motion for Reconsideration should be considered *pro forma*.

After due consideration, *We* find no merit in petitioner's Motion for Reconsideration.

Upon careful scrutiny of the arguments proffered by petitioner in her Motion and, as correctly pointed out by respondent, *We* find that the discussions therein are mere rehash of the same facts and issues which have already been analyzed and passed upon by the Court *En Banc* in the assailed Decision. The grounds raised by the petitioner in her motion did not raise anything new to merit reconsideration thereof.

Hence, as stated in the *fallo* of the Decision promulgated on November 26, 2014, the Court *En Banc* finds no cogent justification to disturb the findings and conclusions reached in the Decision and Resolution dated December 13, 2013 and February 5, 2014, respectively, rendered by the CTA Third Division in CTA Case No. 8465.

WHEREFORE, petitioner's Motion for Reconsideration (to the Notice of Decision dated November 26, 2014) is hereby **DENIED** for lack of merit.

SO ORDERED.

CAESAR A. CASANOVA
Associate Justice

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[2] Marked as Exhibit "1-b" for Respondent *(petitioner herein)*, BIR Records

WE CONCUR:

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

(On Leave)
CIELITO N. MINDARO-GRULLA
Associate Justice

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice