REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

BETHLEHEM HOLDINGS, INC.,
Respondent.

CTA *EB* NO. 2673
(CTA Case No. 9789)

Present:

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

Promulgated:
APR 29 2024 4:07

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RESOLUTION

CUI-DAVID, J.:

Before the Court *En Banc* is the *Motion for Reconsideration (Decision dated 11 October 2023)*[1] filed by petitioner on October 27, 2023, assailing the Decision promulgated on October 11, 2023 (*assailed Decision*),[2] the dispositive portion of which reads:

> **WHEREFORE**, premises considered, the *Petition for Review* filed by the Commissioner of Internal Revenue is **DENIED** for lack of merit. The assailed Decision dated December 3, 2021, and Resolution dated August 5, 2022 are **AFFIRMED**.
>
> **SO ORDERED.**

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[1] *En Banc (EB)* Docket, pp. 95-98.
[2] *EB* Docket, pp. 58-73.

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The *assailed Decision* sustained the ruling of the Court in Division ordering petitioner to refund or issue a tax credit certificate in favor of respondent in the amount of P8,004,577.61, representing the latter's excess and unutilized creditable withholding taxes (CWTs) for the calendar year (CY) 2015.

In moving for the reconsideration of the *assailed Decision*, petitioner raises the sole ground that:

> **The Honorable Court erred in affirming the decision of the Honorable Court in Division which ruled that respondent is entitled to the refund or issuance of a tax credit certificate in the amount of P8,004,577.61, representing excess and unutilized CWTs for CY 2015.**

By way of *Comment/Opposition*[3] to petitioner's *Motion for Reconsideration*, respondent contends that the arguments interposed by petitioner are a mere rehash of his previous arguments, which have already been duly considered by the Court in Division and by this Court. Hence, petitioner's *Motion for Reconsideration* should be denied for lack of merit, claims respondent.

After a judicious review of petitioner's *Motion for Reconsideration* and the *Comment/Opposition* filed thereto by respondent, the Court *En Banc* finds that all the issues raised in the instant *Motion for Reconsideration* have already been considered and passed upon, first by the Court in Division and subsequently on appeal by the Court *En Banc*.

As correctly pointed out by respondent, the arguments interposed by petitioner in his *Motion for Reconsideration* are mere reiterations of his previous arguments outlined in his *Petition for Review* filed with the Court *En Banc*. To discuss them anew is undoubtedly a waste of time and dwindling resources for the Court.

WHEREFORE, the *Motion for Reconsideration (Decision dated 11 October 2023)* filed by petitioner Commissioner of Internal Revenue is **DENIED** for lack of merit.

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[3] *EB* Docket, pp. 100-106.

x---x

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice