Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

En Banc

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB No. 1460** (CTA Case No. 8652)
	Present:
- versus -	**DEL ROSARIO,** *PJ,* **CASTAÑEDA, JR., BAUTISTA, UY, CASANOVA, FABON-VICTORINO, MINDARO-GRULLA, RINGPIS-LIBAN,** *and* **MANAHAN,** *JJ.*
PHIL. GOLD PROCESSING & REFINING CORP., Respondent.	**Promulgated:** MAR 23 2018 11:45 a.m.

x- x

RESOLUTION

CASANOVA, *J.*:

Before the Court *En Banc* is petitioner Commissioner of Internal Revenue's Motion for Reconsideration (of the Decision dated 7 December 2017)[1] filed, through registered mail, on January 26, 2018, with respondent Phil. Gold Processing & Refining Corp.'s Comment/Opposition (To the Motion for Reconsideration dated 26 January 2018)[2] filed on February 2, 2018.

On December 7, 2017, a Decision[3] was promulgated by the Court *En Banc* which denied petitioner's Petition for Review by concluding that mere rubber stamping of the word "zero-rated" on respondent's

[1] CTA *En Banc* Rollo, pp. 91-96.
[2] *Ibid.,* pp. 98-103.
[3] *Id.,* pp. 80-90.

sales invoices, although not pre-printed, is already considered sufficient compliance with the law. The Decision upheld the ruling of the CTA-Division in this wise, *to wit*:

> "**WHEREFORE,** the Petition for Review is hereby **DENIED** for lack of merit. Accordingly, the Amended Decision dated December 1, 2015 and Resolution dated April 27, 2016 in CTA Case No. 8652 are both **AFFIRMED.**
>
> **SO ORDERED.**"

Aggrieved, petitioner filed the instant Motion praying that the above Decision be reversed and set aside, and a new one be rendered dismissing respondent's claim for refund. On the other hand, in its Comment, respondent opposes petitioner's Motion for Reconsideration alleging that the same deserves scant consideration as it fails to raise any new arguments.

We find no merit in the instant Motion.

Once again, the issue and arguments proffered by petitioner in his Motion for Reconsideration are mere reiterations of those which he already raised in his Petition for Review[4], filed with the Court *En Banc*, as well as that of his Motion for Reconsideration[5] and Memorandum[6] with the CTA-Division.

In fact, as correctly observed by respondent, petitioner merely reiterated his singular argument that the pertinent sales invoices were merely rubber-stamped with the phrase "zero-rated" which resulted in respondent's failure to comply with the invoicing requirements.

Thus, considering that no new matter was presented to warrant the reversal or modification of the assailed Decision, *We* find that discussing them anew would be mere superfluity and will result in appalling misuse of judicial time and resources.

---

[4] CTA *En Banc* Rollo, pp. 6-14.
[5] Division Docket (Vol. II), pp. 1345-1351.
[6] *Ibid.*, pp. 1258-1263.

WHEREFORE, petitioner's Motion for Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.

CAESAR A. CASANOVA
Associate Justice

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

CIELITO N. MINDARO-GRULLA
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice