REPUBLIC OF THE PHILIPPINES
**COURT OF TAX APPEALS**
Quezon City

***EN BANC***

**COMMISSIONER OF INTERNAL REVENUE,**
Petitioner,

**CTA EB NO. 2051**
(CTA Case No. 9101)

- **versus** -

*Present:*

**DEL ROSARIO, *P.J.*,**
**CASTAÑEDA, JR.,**
**UY,**
**RINGPIS-LIBAN,**
**MANAHAN,**
**BACORRO-VILLENA,** *and*
**MODESTO-SAN PEDRO, *JJ.***

**LEPANTO CONSOLIDATED MINING COMPANY,**
Respondent.

Promulgated:
FEB 16 2021 2:53 p.m.

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# RESOLUTION

***BACORRO-VILLENA, J.:***

For the Court's resolution is the Motion for Reconsideration[1] (**MR**) filed by the Commissioner of Internal Revenue (**petitioner/CIR**) on 20 October 2020, with respondent Lepanto Consolidated Mining Company's (**respondent/LCMC's**) "Comment/Opposition (To the Motion for Reconsideration dated 20 October 2020)"[2] filed on 16 November 2020. It seeks the reversal of this Court's Decision[3] in the above-captioned case dated 30 September 2020, the dispositive portion of which reads:

1 *Rollo,* pp. 167-173.
2 Id., pp. 178-186.
3 Id., pp. 143-163

> ...
>
> **WHEREFORE**, the foregoing considered, petitioner Commissioner of Internal Revenue's Petition for Review filed on 16 May 2019 is **DENIED** for lack of merit. Accordingly, the First Division's assailed Decision dated 04 September 2018 and Resolution dated 11 April 2019, respectively, in CTA Case No. 9101, entitled *Lepanto Consolidated Mining Company v. Commissioner of Internal Revenue*, are hereby **AFFIRMED**.
>
> **SO ORDERED.**
>
> ...

After a careful perusal of the petitioner's MR, readily apparent is that petitioner has not raised any new issues which have not previously passed the scrutiny of both the Court in Division and the Court *En Banc*. In *Philippine National Bank v. Hon. Jose G. Paneda, et al.*,[4] the Supreme Court enumerated the circumstances where a motion for reconsideration was found to be *pro forma*, to wit:

> ...
>
> ... (1) it was a second motion for reconsideration, or (2) it did not comply with the rule that the motion must specify the findings and conclusions alleged to be contrary to law or not supported by the evidence, or (3) it failed to substantiate the alleged errors, or (4) it merely alleged that the decision in question was contrary to law, or (5) the adverse party was not given notice thereof.
>
> ...

It is the Court's conclusion that petitioner has not adequately substantiated the alleged errors it attributes to the assailed Decision. All the matters he raises in the instant MR have already been exhaustively discussed not only in the assailed Decision itself but also in the First Division's Decision dated 04 September 2018 and Resolution dated 11 April 2019, respectively, in CTA Case No. 9101, entitled *Lepanto Consolidated Mining Company v. Commissioner of Internal Revenue*. Accordingly, the Court finds no need to belabor itself with another lengthy discussion on these matters, the same having no foreseeable bearing on the Court's conclusion.

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4 G.R. No. 149236, 14 February 2007.

**WHEREFORE**, the foregoing considered, the Motion for Reconsideration by the Commissioner of Internal Revenue is hereby **DENIED** for lack of merit. Accordingly, the Court's Decision dated 30 September 2020 is **AFFIRMED**.

**SO ORDERED.**

**JEAN MARIE A. BACORRO-VILLENA**
Associate Justice

**WE CONCUR:**

**ROMAN G. DEL ROSARIO**
Presiding Justice

J. C. Castañeda, Jr.
**JUANITO C. CASTAÑEDA, JR.**
Associate Justice

**ERLINDA P. UY**
Associate Justice

**MA. BELEN M. RINGPIS-LIBAN**
Associate Justice

**CATHERINE T. MANAHAN**
Associate Justice

**MARIA ROWENA MODESTO-SAN PEDRO**
Associate Justice