Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB NO. 1341** (CTA Case No. 8393)
-versus-	Present: DEL ROSARIO, P.J., CASTAÑEDA, JR. BAUTISTA UY CASANOVA FABON-VICTORINO MINDARO-GRULLA COTANGCO-MANALASTAS RINGPIS-LIBAN, JJ.
CARRIER AIR CONDITIONING PHILIPPINES, INC., Respondent.	Promulgated: AUG 12 2016 3:05 p.m.

x---x

RESOLUTION

MINDARO-GRULLA, J.:

This resolves petitioner's "Motion for Reconsideration"[1] of the Decision dated June 2, 2016 of this Court en banc, the pertinent portion of which states:

> *"**WHEREFORE,** the Petition for Review filed by petitioner Commissioner of Internal Revenue is **DENIED,** for lack of merit. Accordingly, the Decision of the Second Division promulgated on March 17, 2015 and Resolution dated July 13, 2015 denying the Motion for Reconsideration for lack of merit, are **AFFIRMED**. No pronouncement as to costs.*
>
> ***SO ORDERED**."*

Respondent filed its Opposition to the Motion for Reconsideration on July 15, 2016.

Perusal of the Motion for Reconsideration reveals that petitioner copies and pastes the issues and arguments

---
[1] Filed on June 29, 2016.

raised in the petition. Petitioner rehashed its argument pertaining to the alleged belated filing of the Motion for Reconsideration (of the Decision of this Court's Division) when the Court En Banc already ruled the same to be filed on time.

Further, the Court finds that the issues and arguments raised in the present motion had already been sufficiently passed upon and fully discussed not only by the Second Division's Decision dated March 17, 2015 and its Resolution, dated July 13, 2015, but also by this Court En Banc's Decision dated June 2, 2016.

To reiterate, petitioner's arguments, such as, (1) BIR Ruling No. DA-ITAD 044-11, issued on February 10, 2011 and BIR Ruling No. ITAD-343-12 issued on September 18, 2012 cannot be relied upon by petitioner; (2) petitioner failed to comply with Revenue Memorandum Order No. 1-2000; (3) petitioner has no legal personality to file a case for refund; and (4) there is no erroneous or illegal collection of tax, or a penalty collected without authority, or sum excessively or wrongfully collected, had already been considered and found wanting of merit.

In sum, We find no substantial arguments raised to merit reconsideration of our Decision promulgated on June 2, 2016.

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

SO ORDERED.

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
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

CAESAR A. CASANOVA
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

Ma. Belen

MA. BELEN M. RINGPIS LIBAN
Associate Justice