Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

En Banc

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

SAN ROQUE POWER CORPORATION,
Respondent.

CTA EB Case No. 1073
(CTA Case No. 7787)

Present:

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

Promulgated:

JAN 07 2015
11:48 a.m.

x- -x

RESOLUTION

CASANOVA, *J.*:

Submitted for consideration is petitioner's "Motion for Reconsideration"[1] filed on October 30, 2014, with respondent's "Comment/Opposition (To Motion for Reconsideration)"[2] filed on November 28, 2014.

In her Motion, petitioner alleges that the Court *En Banc* erred when it reduced the deficiency Expanded Withholding Tax and cancelled the deficiency Final Withholding Tax assessments issued by the Bureau of Internal Revenue. Thus, petitioner seeks that the Court *En*

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[1] CTA *En Banc* Rollo, pp. 187-192
[2] *Ibid.*, pp. 196-202

Banc reconsider and set aside its Decision[3] ("assailed Decision") promulgated on October 15, 2014, which denied the Petition for Review filed on October 24, 2013 for lack of merit.

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 is merely a *pro forma* motion.

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 for Reconsideration 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 October 15, 2014, the Court *En Banc* finds no cogent justification to disturb the findings and conclusions reached in the Decision and Resolution dated April 30, 2013 and September 13, 2013, respectively, rendered by the CTA Special First Division in CTA Case No. 7787.

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

SO ORDERED.

CAESAR A. CASANOVA
Associate Justice

[3] CTA *En Banc* Rollo, pp. 165-182

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
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
CIELITO N. MINDARO-GRULLA
Associate Justice

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

Ma. Belen
MA. BELEN M. RINGPIS-LIBAN
Associate Justice