

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL
REVENUE,

Petitioner,

- versus -

JARDINE LLOYD THOMPSON
INSURANCE BROKERS, INC.,

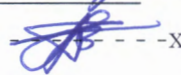
Respondent.

CTA EB NO. 1344
(CTA Case No. 8471)

Present:

DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
BAUTISTA,
UY,
CASANOVA,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN, *and*
MANAHAN, *II*.

Promulgated:

AUG 23 2017 3:19 p.m.


X-----X

RESOLUTION

RINGPIS-LIBAN, *L*:

This resolves Petitioner's "Motion for Reconsideration Re: Decision dated March 21, 2017" filed on April 11, 2017¹ seeking to set aside the Decision² promulgated on March 21, 2017 (Assailed Decision).

In response thereto, Respondent filed its "Comment (Re: Motion for Reconsideration dated April 7, 2017)"³ on July 17, 2017.

The dispositive portion of the Assailed Decision reads as follows:

¹ Rollo, pp. 123-131.

² *Id.* at pp. 111-122.

³ *Id.* at pp. 153-165.

WHEREFORE, premises considered, the Court hereby **DENIES** the Petition for Review for lack of merit. The Decision dated April 14, 2015 and the Resolution dated July 23, 2015 of the Second Division in CTA Case No. 8471 are hereby **AFFIRMED**.⁴

After a careful consideration and evaluation of the parties' respective arguments, the Court agrees with Respondent and finds that the issues and arguments raised in Petitioner's Motion for Reconsideration are mere rehash of Petitioner's arguments in his Petition for Review, and have already been amply discussed, passed upon and considered by this Court in the Assailed Decision sought to be reconsidered. Petitioner's arguments constitute neither compelling nor cogent reason to modify, much less reverse the Decision dated March 21, 2017.

Thus, the Court finds no cogent reason to modify or reverse the Assailed Decision.

WHEREFORE, premises considered, Petitioner Commissioner of Internal Revenue's "Motion for Reconsideration Re: Decision dated March 21, 2017" is hereby **DENIED** for lack of merit.

SO ORDERED.


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice


LOVELL R. BAUTISTA
Associate Justice

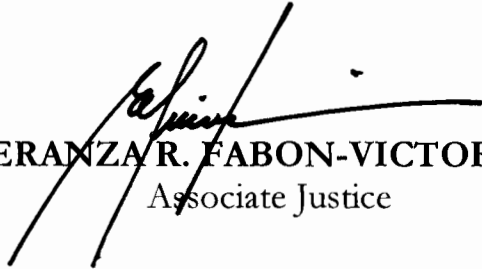
⁴ *Id.* at p. 121.



ERLINDA P. UY
Associate Justice



CAESAR A. CASANOVA
Associate Justice



ESPERANZA R. FABON-VICTORINO
Associate Justice

(On Official Business)

CIELITO N. MINDARO-GRULLA
Associate Justice



CATHERINE T. MANAHAN
Associate Justice