REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA EB No. 1185** (CTA Case No. 8391)
	Present:
- versus -	Del Rosario, *P.J.* Castañeda, Jr., Bautista, Uy, Casanova, Fabon-Victorino, Mindaro-Grulla, Cotangco-Manalastas, Ringpis-Liban, *JJ.*
TOP MASTER CONSTRUCTION (PHILIPPINES) INC. Formerly: HUME FURNITURE (PHILIPPINES), INC., *Respondent.*	Promulgated: APR 22 2016 11:25a.m.

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RESOLUTION

BAUTISTA, J:

This resolves petitioner's "Motion for Reconsideration," filed by registered mail on December 15, 2015, with respondent's "Comment/Opposition (To Petitioner's Motion for Reconsideration)," filed on December 22, 2015.

On November 12, 2015, the Court *En Banc* promulgated a Decision, the dispositive portion of which states:

WHEREFORE, premises considered, the Petition for Review is hereby DENIED for lack of merit. Accordingly, the Decision dated February 27, 2014 and Amended Decision dated May 29, 2014 are hereby AFFIRMED in *toto*.

SO ORDERED.

In her Motion for Reconsideration, petitioner avers that respondent's sales of services to Travelers International Hotel Group, Inc. a PEZA-registered enterprise, does not qualify as zero-rated sales but subject to 12% value added tax ("VAT"); that failure to imprint the word "zero-rated" on the sales invoices is fatal to the claim for refund of input VAT; that respondent failed to adduce proof that all the copies of invoices or official receipts of its customers/purchasers also had the word "zero-rated" stamped on them; and that tax refunds are in the nature of tax exemptions, thus, it is construed *strictissimi juris* against the person or entity claiming the exemption.

On the other hand, respondent alleges that the Motion for Reconsideration is a mere rehash of petitioner's Petition for Review.

After a careful review of the records of this case, the Court finds that the issues raised by petitioner in her Motion for Reconsideration are a mere rehash of the arguments she raised in her Petition for Review which have been exhaustively discussed by the Court *En Banc* in its Decision dated November 12, 2015. Such being the case, we find that the Motion for Reconsideration is *pro forma*.

A motion for reconsideration is *pro forma* where:[1]
(1) it was a second motion for reconsideration;
(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;
(3) it failed to substantiate the alleged errors;
(4) it merely alleged that the decision in question was contrary to law; and
(5) the adverse party was not given notice thereof.

[1] *Coquilla vs. Commission on Elections*, G.R. No. 151914. July 31, 2002, 434 Phil. 861.

In the case at bar, petitioner failed to present any new argument or to convince the Court that an error has been committed in the previous decision.

Among the ends to which a motion for reconsideration is addressed, is to convince the court that its ruling is erroneous and improper, contrary to the law or the evidence.[2] Thus, having failed to convince the court, the motion must necessarily fail.

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

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

CAESAR A. CASANOVA
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

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

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

(On Official Business)
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

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[2] *Guerra Enterprises Company, Inc. vs. Court of First Instance of Lanao del Sur*, 32 SCRA 314, 317 (1970).