REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-*versus*-

TRAVELLERS INTERNATIONAL HOTEL GROUP, INC.,
Respondent.

CTA *EB* NO. 2141
(CTA Case No. 9275)

Present:

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

Promulgated:

FEB 04 2021 2:36 p.m.

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RESOLUTION

MANAHAN, J.:

To be resolved before this Court is petitioner's **Motion for Reconsideration Re: Decision dated 22 September 2020**[1] posted on October 14, 2020 and received by this Court on October 20, 2020, praying for the reversal and setting aside of this Court's *Decision* dated September 22, 2020 (Assailed Decision), and the issuance of a new decision ordering the respondent to pay the alleged deficiency income tax and compromise penalty including surcharges and penalties.

Petitioner avers that the exemption under Section 13(2)(b) of Presidential Decree (PD) No. 1869 applies solely to the Philippine Amusement and Gaming Corporation (PAGCOR) and does not extend to its licensees except for those entities which render necessary services to its business operation.

[1] *Rollo*, CTA EB No. 2141, pp. 86-93.

On the other hand, respondent, in its **Comment (Re: Motion for Reconsideration dated October 12, 2020)**[2], counters that this Court did not err in ruling that the gaming revenues of respondent, as a licensee of PAGCOR, are exempt from income tax under the abovementioned provision of PD No. 1869.

The discourse of petitioner in his motion raises no novel issues or defenses such that the same arguments in his earlier disquisitions are just repeated. (See pages 2 to 6 of MR which have been tackled in pages 3 to 7 of his Petition for Review)

In *H. Harry L. Roque, Jr., et al. v. Commission on Elections, et al.*[3], the Court held that a motion for reconsideration may dwell on the issue earlier resolved provided it raises a compelling argument for the Court to reverse its earlier ruling, to wit:

> "While a motion for reconsideration may tend to dwell on issues already resolved in the decision sought to be reconsidered—and this should not be an obstacle for a reconsideration—the hard reality is that <u>petitioners have failed to raise matters substantially plausible or compellingly persuasive to</u> warrant the desired course of action." (*Underscoring supplied*)

In this case, the instant motion does not raise any new or substantially persuasive or legitimate ground or reason to justify the reconsideration sought in order for the Court to reverse the ruling in the assailed Decision. As succinctly stated in the Resolution of the case of *Shangri-la International Hotel Management, Ltd., et.al. v. Developers Group of Companies, Inc.*[4]:

> "Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought."

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[2] *Rollo*, pp. 99-109.
[3] G.R. No. 188456, February 10, 2010.
[4] G.R. No. 159938, January 22, 2007.

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration Re: Decision dated 22 September 2020)* is hereby **DENIED** for lack of merit.

SO ORDERED.

Catherine T. Manahan

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice