REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

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JOYFOODS CORPORATION,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 9364

Members:

DEL ROSARIO, P.J., Chairperson,
UY, and
MINDARO-GRULLA, JJ.

Promulgated:

APR 10 2019 9:02 am

x - x

RESOLUTION

UY, J.:

For resolution is respondent's **"MOTION FOR RECONSIDERATION (Re: Decision dated November 12, 2018)"** filed on December 3, 2018, praying for reconsideration of this Court' Decision dated November 12, 2018, the dispositive portion of which reads:

> "**WHEREFORE**, in light of the foregoing considerations, the *Petition for Review* is **GRANTED**. Accordingly, respondent is **ORDERED TO REFUND** or **TO ISSUE A TAX CREDIT CERTIFICATE** to petitioner in the amount of **₱7,750,000.00**, representing compromise penalties imposed without authority or wrongfully collected.
>
> **SO ORDERED**."

In the Resolution dated December 12, 2018, this Court directed petitioner to file Comment or Opposition to respondent's *Motion for Reconsideration* within a period of ten (10) days from notice. However, the Judicial Records Division of this Court issued Records

Verification dated January 25, 2019, stating that petitioner failed to comment on the said *Motion*.

However, subsequently on February 8, 2019, petitioner filed its *Manifestation with Comment/Opposition to Motion for Reconsideration dated 03 December 2019*, praying for the following: (i) to deny the *Motion for Reconsideration* for being a pro-forma motion, (ii) to declare the Decision dated November 12, 2018 as final and executory, and (iii) to cause the entry of the said Decision in its books of judgments. In the interest of justice, the said *Manifestation with Comment/Opposition* is **NOTED**.

In his *Motion for Reconsideration*, respondent argues that petitioner is not entitled to the refund of, or issuance of a tax credit certificate, in the amount of ₱7,750,000.00 allegedly representing penalties erroneously collected or imposed without authority for failure on petitioner's part to substantiate its claim for refund; that petitioner failed to comply with Section 229 of the National Internal Revenue Code, as amended; and that this Court has no jurisdiction over the case.

THE COURT'S RULING

The instant *Motion for Reconsideration* lacks merit.

A careful perusal of the *Motion for Reconsideration* shows that the arguments raised therein are mere reiterations of matters which have already been considered, weighed and resolved in the assailed Decision.

Hence, finding no compelling reason to reconsider, modify or reverse Our Decision, We shall no longer belabor in this Resolution, to repeat the disquisitions made therein.

WHEREFORE, in light of the foregoing, the instant *Motion for Reconsideration* is **DENIED** for lack of merit.

SO ORDERED.

ERLINDA P. UY
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

CIELITO N. MINDARO-GRULLA
Associate Justice