REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

ATTY. KIM S. JACINTO-HENARES, in her capacity as the COMMISSIONER OF INTERNAL REVENUE and MELQUIADES A. CANCELA, in his capacity as the OIC-REVENUE DISTRICT OFFICER OF REVENUE DISTRICT NO. 70, MASBATE CITY,
Petitioners,

- versus -

ATLAS CONSOLIDATED MINING AND DEVELOPMENT CORPORATION,
Respondent.

C.T.A. EB NO. 1101
(C.T.A. Case No.8150)

Present:

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

Promulgated:

JAN 29 2016 3:00 p.m.

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RESOLUTION

Fabon-Victorino, J.:

Before the Court *En Banc* is the *Motion for Reconsideration (re: Decision promulgated on 14 August 2015)* [1] posted by petitioners on September 10, 2015, assailing the Decision[2] promulgated on August 14, 2015, the dispositive portion of which reads:

[1] *En Banc* docket, pp. 317-327.
[2] *Id.*, pp. 269-292.

> **WHEREFORE**, the instant *Petition for Review* dated December 23, 2013 is **DENIED**, for lack of merit. Accordingly, the assailed Decision and Resolution dated October 1, 2013 and November 26, 2013, respectively, are hereby **AFFIRMED**.
>
> **SO ORDERED.**

The assailed Decision sustained the cancellation and withdrawal of the Assessment Notices dated February 29, 2000, as ruled by the Court in Division due to petitioners' failure to enforce collection of the alleged tax liabilities within the period allowed by law.

Petitioners maintain that their right to collect the alleged deficiency taxes from respondent has not yet prescribed since they exerted efforts to collect the said deficiency taxes as early as 2000 with the filing of the criminal complaint before the public prosecutor followed by the lodging of the Information with the trial court on November 9, 2000.

Respondent however counters that the arguments proffered by petitioners are a mere rehash of their previous arguments which have already been determined and passed upon by the Court *En Banc*. And as correctly pointed out by the Court *En Banc,* respondent was not impleaded in the criminal action, thus, the prescriptive period to collect was not suspended.

Indeed, the arguments raised by petitioners were all squarely discussed and passed upon, first by the Court in Division and subsequently on appeal, by the Court *En Banc*. Petitioners failed to advance any new or substantial reason to justify a departure from the previous conclusion and findings of the Court.

WHEREFORE, there being no new matters and issues raised that will merit a reconsideration, let alone modification of the assailed Decision of August 14, 2015, petitioners' *Motion for Reconsideration* dated September 10, 2015 is hereby **DENIED**, for lack of merit.

SO ORDERED.

ESPERANZA R. FABON-VICTORINO
Associate Justice

We Concur:

ROMAN G. DEL ROSARIO
Presiding Justice

J. C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
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