

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

En Banc

**COMMISSIONER OF
INTERNAL REVENUE,**

Petitioner.

CTA *EB* NO. 2880

(CTA Case No. 10815)

Members:

RINGPIS-LIBAN, *Acting P.J.*

MANAHAN,

BACORRO-VILLENA,

MODESTO-SAN PEDRO,

REYES-FAJARDO,

CUI-DAVID,

FERRER-FLORES, *and*

ANGELES, *JJ.*

- versus -

**ST. PAUL HOSPITAL CAVITE,
INC.,**

Respondent.

Promulgated:

NOV 27 2025

[Signature]
11:37 a.m.

X ----- X

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is petitioner's *Motion for Reconsideration (of the Decision dated 15 August 2025)*, filed on September 2, 2025, with respondent's *Comment on the CIR's Motion for Reconsideration*, filed on September 29, 2025. Through the Motion, petitioner seeks to reverse Our Decision, dated August 15, 2025, which denied the instant Petition for Review.

The Court immediately notes that the vast majority of the Motion is simply copied verbatim from the Petition, with a few additions for context. Indeed, that petitioner repeatedly uses the verb "reiterates" only emphasizes that the Motion merely rehashes previously raised arguments. Having already been raised in the Petition, petitioner's contentions have already been considered, discussed, and ultimately refuted in the assailed Decision. There

is consequently no need to discuss these arguments anew here,¹ and thus no compelling reason to grant the Motion or disturb Our ruling.

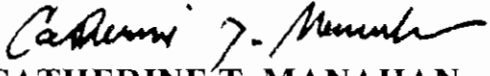
ACCORDINGLY, the instant *Motion for Reconsideration (of the Decision dated 15 August 2025)*, filed on September 2, 2025, is hereby **DENIED** for lack of merit. The assailed Decision, dated August 15, 2025, is hereby **AFFIRMED**.

SO ORDERED.


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

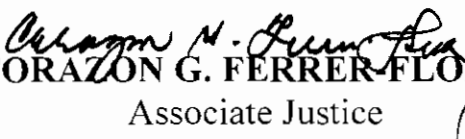

MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice

¹ See *Roque v. Commission on Election*, G.R. No. 188456 (Resolution), February 10, 2010; see also *Shangri-La International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938 (Resolution), January 22, 2007; see also *Ortigas and Company Limited Partnership v. Velasco*, G.R. Nos. 109645 & 112564 (Resolution), March 4, 1996.