

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

SECOND DIVISION

TOLEDO POWER COMPANY, CTA CASE NO. 11271

Petitioner,

Members:

- versus -

**RINGPIS-LIBAN, Chairperson,
MODESTO-SAN PEDRO, and
FERRER-FLORES, JJ.**

**COMMISSIONER OF
INTERNAL REVENUE,**

Respondent.

Promulgated:

4:25 PM

X - - - - -

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is respondent's *Motion for Reconsideration* (Re: Decision promulgated 15 July 2025), filed on August 13, 2025, with petitioner's *Opposition* (To the Motion for Reconsideration dated 7 August 2025), filed on August 29, 2025, assailing this Court's Decision, dated July 15, 2025, which granted the instant Petition for Review.

The Motion is a near-verbatim rehash of the arguments that respondent raised in his Answer,¹ filed on November 3, 2023. All such arguments were already addressed in the assailed Decision and need not be discussed again.²

The Motion, as such, is left without merit, revealing no compelling reason to disturb Our ruling.

¹ Rollo, pp. 133-138.

² *Roque v. Commission on Election*, G.R. No. 188456 (Resolution), February 10, 2010; *Shangri-La International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938 (Resolution), January 22, 2007; *Ortigas and Company Limited Partnership v. Velasco*, G.R. Nos. 109645 & 112564 (Resolution), March 4, 1996.

ACCORDINGLY, respondent's *Motion for Reconsideration (Re: Decision promulgated 15 July 2025)*, filed on August 13, 2025, is hereby **DENIED** for lack of merit. The assailed Decision, dated July 15, 2025, is **AFFIRMED**.

SO ORDERED.

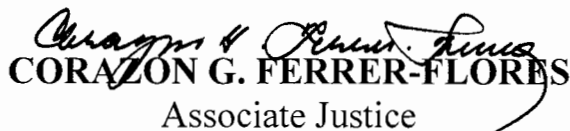


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:



MA. BELEN M. RINGPIS-LIBAN
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice