REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

En Banc

JUMBO EAST REALTY INC.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB No. 1322
(CTA Case No. 8380)

Present:
DEL ROSARIO, *P.J.*,
CASTAÑEDA, JR.,
BAUTISTA,
UY,
CASANOVA,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN, *and*
MANAHAN, *JJ.*

Promulgated:
JUN 22 2017 3:35 p.m.

x--x

RESOLUTION

RINGPIS-LIBAN, *J.*:

For resolution is the "Motion for Reconsideration" of petitioner Jumbo East Realty, Inc. filed on November 18, 2016 asking the Court *En Banc* to reconsider its Decision dated October 17, 2016 on the following grounds:

1. Petitioner's right to due process has been brushed aside by the assailed Decision and the Decision of the Court in Division in finding that there was nothing irregular in the withdrawal of testimony of Revenue Officer (RO) Rafael M. Lentejas;

2. The testimony of RO Lentejas was withdrawn over the vehement objection of petitioner; and

3. The testimonies of RO Lentejas have consequences which cannot be detracted, even if withdrawn.

In a Resolution dated January 4, 2017 the Court *En Banc* ordered respondent to file its Comment.

On February 1, 2017, respondent filed his Comment arguing that the withdrawal of testimony of Revenue Officer Rafael M. Lentejas II is bereft of reason in law and that that issue has been squarely passed upon by the Court in its Decision.

Respondent also reiterated that the concept of no understatement of income and compliance with existing provisions of the National Internal Revenue Code (NIRC) of 1997 are not incompatible with the findings of tax deficiency and that while petitioner complied with the submission of requirements for tax audit or investigation, it still failed to substantiate its expenses which resulted in a deficiency tax assessment. Submission of documents or compliance is one thing and substantiation is another.

After considering the arguments of both parties, it is apparent to this Court that, indeed, the arguments raised by petitioner in its Motion for Reconsideration are not new. They have been previously discussed and considered in the Resolution dated May 18, 2015 of the Second Division in CTA Case No. 8380. More importantly, they have also been exhaustively studied and considered by this Court prior to rendering our Decision dated October 17, 2016.

Considering that no new matters have been raised, petitioner's "Motion for Reconsideration" is **DENIED** for lack of merit.

SO ORDERED.

Ma. Belen R L

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

I maintain my Concurring and Dissenting Opinion.
ROMAN G. DEL ROSARIO
Presiding Justice

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

LOVELL R. BAUTISTA
Associate Justice

With due respect, I maintain my Concurring and Dissenting Opinion.
ERLINDA P. UY
Associate Justice

(On Leave)
CAESAR A. CASANOVA
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice

CATHERINE T. MANAHAN
Associate Justice