

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

**SAN MIGUEL BREWERY, INC., A
SUBSIDIARY OF SAN MIGUEL
CORPORATION,**

Petitioner,

CTA CASE NO. 8209

Members:

- versus -

**DEL ROSARIO, Chairperson,
UY, and
MINDARO-GRULLA, JJ.**

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondent.

Promulgated:

SEP 28 2015 ; 8:27 a.m.

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RESOLUTION

This resolves respondent's "**MOTION FOR RECONSIDERATION**" posted on July 29, 2015, with petitioner's "**COMMENT/OPPOSITION TO RESPONDENT'S 'MOTION FOR RECONSIDERATION (RE: Resolution dated 30 June 2015)**" filed on September 3, 2015.

In the subject Motion for Reconsideration, respondent seeks reconsideration of the Court's Resolution promulgated on June 30, 2015, the dispositive portion of which reads:

"WHEREFORE, premises considered, the instant Petition for Relief from Judgment is hereby **DENIED** for lack of merit.

SO ORDERED."

Respondent insists that the Petition for Relief from Judgment is a remedy available in the CTA. Considering that the Rules of Civil Procedure applies suppletorily to the Revised Rules of the Court of Tax Appeals, Rule 38 of the Rules of Civil Procedure should apply in the present case. Respondent also contends that she has meritorious defenses against the Court's Decision promulgated on September 12, 2014 and such appeal is not a mere dilatory action. Finally, respondent maintains that her failure to file an appeal to the CTA *En Banc* constitutes excusable negligence.

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In its Opposition, petitioner contends that the aforesaid authorities cited by respondent in her Motion for Reconsideration do not in fact resolve categorically the issue of whether Rule 38 of the Rules of Court is applicable to the Court of Tax Appeals. With regard to respondent's second and third arguments, petitioner posits that the same are mere reiterations of the arguments raised by respondent in her Petition for Relief from Judgment which have been carefully and exhaustively resolved by the Court in the assailed Resolution.

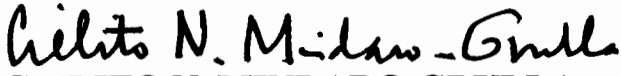
After carefully evaluating the parties' respective arguments, the Court agrees with petitioner that the contentions presented by respondent in the subject Motion are a mere rehash of her previous arguments which have been duly considered and adequately discussed in the assailed Resolution. Thus, the Court finds no cogent reason to modify or reverse the assailed Resolution.

WHEREFORE, premises considered, petitioner's "**MOTION FOR RECONSIDERATION**" posted on July 29, 2015 is hereby **DENIED** for lack of merit.

SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice


ERLINDA P. UY
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice