

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY

*EN BANC*

COMMISSIONER OF INTERNAL  
REVENUE,

Petitioner,

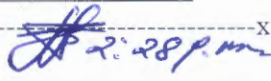
CTA EB NO. 1722  
(CTA CASE NO. 9103)

-versus-

Present:  
Del Rosario, P.J.,  
Castañeda, Jr.,  
Uy,  
Fabon-Victorino,  
Mindaro-Grulla,  
Ringpis-Liban,  
Manahan,  
Bacorro-Villena, and  
Modesto-San Pedro, JJ

TRAVEL WAREHOUSE, INC.,  
Respondent.

Promulgated:  
**AUG 09 2019**

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**RESOLUTION**

**RINGPIS-LIBAN, J.:**

For resolution is the petitioner's "Motion for Reconsideration (Decision dated 18 February 2019)"<sup>1</sup> received by the Court on March 11, 2019, with respondent's Comment filed on May 20, 2019.

Petitioner seeks reconsideration of this Court's Decision, the dispositive portion of which reads as follows:

**"WHEREFORE,** premises considered, the Petition for Review is **DENIED** for lack of merit. The assailed Decision dated August 7, 2017 and the assailed Resolution dated September 22, 2017 are **AFFIRMED.**



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<sup>1</sup> Rollo, CTA EB NO. 1722, pp. 91-97.

**SO ORDERED.”**

Petitioner claims that the Court *En Banc* erred in affirming the Court in Division’s Decision and Resolution granting the Petition for Review of Travel Warehouse, Inc., which declared the Formal Letter of Demand and Assessment Notices and Warrant of Garnishment as null and void.

On the other hand, respondent states that the motion for reconsideration is a mere rehash of petitioner’s motion for reconsideration before the Court in Division and in the present Petition for Review; that it failed raise any new or substantial ground which can persuade the Court to reverse its Decision.

After consideration, the Court *En Banc* resolves to deny the “Motion for Reconsideration (Decision dated 18 February 2019).” The Court *En Banc* reviewed the grounds relied upon by petitioner in support of his Motion for Reconsideration but finds no cogent reason to grant the same. The Court *En Banc* agrees with the contention of respondent that petitioner basically rehashed his arguments which were sufficiently passed upon and discussed by the Court in Division in its Decision and Resolution, and in the assailed *En Banc* Decision.

In the assailed *En Banc* Decision, it was stated that the petitioner’s right to appeal has already lapsed since the assailed Decision of the Court in Division has become final and executory for failure of petitioner to timely file a motion for reconsideration. Despite thereof, the Court *En Banc* proceeded to evaluate and discuss the petitioner’s arguments raised before this Court. However, the Court *En Banc* finds no valid justification to compel a modification or reversal of the assailed Decision promulgated on February 18, 2019.

It must be stressed that among the ends to which a motion for reconsideration is addressed, one is precisely to convince the Court that its ruling is erroneous and improper, contrary to law or the evidence.<sup>2</sup> If the movant failed to do so, the motion for reconsideration must necessarily fail.

**WHEREFORE**, premises considered, the “Motion for Reconsideration (Decision dated 18 February 2019).” is **DENIED for lack of merit**.

**SO ORDERED.**

  
**MA. BELEN M. RINGPIS-LIBAN**  
Associate Justice

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<sup>2</sup> *Teodulo M. Coquilla vs. The Hon. Commission on Elections and Mr. Neil M. Alvarez*, G.R. No. 151914, July 31, 2002.

WE CONCUR:

  
ROMAN G. DEL ROSARIO  
Presiding Justice

  
JUANITO C. CASTAÑEDA, JR.  
Associate Justice

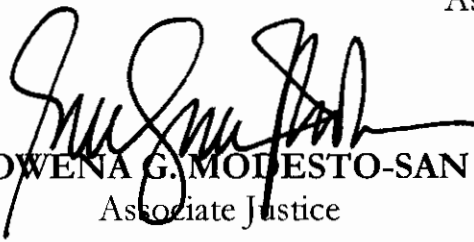
  
ERLINDA P. UY  
Associate Justice

**ON LEAVE**  
ESPERANZA R. FABON-VICTORINO  
Associate Justice

  
CIELITO N. MINDARO-GRULLA  
Associate Justice

  
CATHERINE T. MANAHAN  
Associate Justice

**NO PART**  
JEAN MARIE A. BACORRO-VILLENA  
Associate Justice

  
MARIA ROWENA G. MODESTO-SAN PEDRO  
Associate Justice