

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

SECOND DIVISION

**SOUTH ENTERTAINMENT
GALLERY, INC.,**

Petitioner,

CTA CASE NO. 8257

Members:

- versus -

CASTAÑEDA, JR., *Chairperson*
CASANOVA, and
COTANGCO-MANALASTAS, JJ.

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondent.

Promulgated:

OCT 22 2014

x-----x
↑ 1:36 p.m.

RESOLUTION

CASANOVA, J.:

This resolves respondent's "**Motion for Reconsideration (Re: Decision Promulgated 9 July 2014)**", filed through registered mail on July 25, 2014 and received by this Court on August 1, 2014, with petitioner's "**Comment**" filed on August 22, 2014.

Respondent seeks reconsideration of the Decision dated July 9, 2014, the dispositive portion thereof reads:

"**WHEREFORE**, premises considered, the instant Petition for Review is **GRANTED**. Accordingly, the assessment issued by respondent against petitioner for deficiency Income Tax and VAT for taxable year 2005 is **CANCELLED** and **SET ASIDE** and respondent is ordered to withdraw the Warrant of Dstraint and Levy dated June 22, 2010."

Respondent anchors her motion on the following grounds: 

- a. the Court has no jurisdiction over the instant Petition;
- b. assuming the Court has jurisdiction, disputable presumption stands against petitioner;
- c. assuming the Court has jurisdiction and assuming further that disputable presumption was rebutted, respondent presented evidence that amounts to more than mere preponderance;
- d. assuming the Court has jurisdiction, petitioner miserably failed to refute the presumption that the Formal Letter of Demand with attached Details of Discrepancies and assessment Notices was received in the regular course of the mail and that official duty has been regularly performed; and
- e. the case of *Barcelon Roxas Securities, Inc. vs. Commissioner of Internal Revenue* erroneously applied the case of *Republic vs. Court of Appeals*.

A scrutiny of respondent's arguments reveals that they had been substantially disposed of in the assailed Decision. In fact, the arguments of respondent with respect to the first, second and third grounds are mere rehash of her arguments in her Memorandum. Further, addressing the contentions of respondent will only entail reiteration of the ruling in the assailed Decision.

WHEREFORE, finding no reversible error committed by this Court in rendering the assailed Decision, the instant ***Motion for Reconsideration*** is **DENIED** for lack of merit.

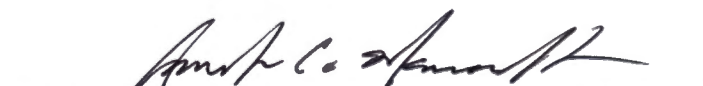
SO ORDERED.



CAESAR A. CASANOVA
Associate Justice

WE CONCUR:


JUANITO C. CASTAÑEDA, JR.
Associate Justice


AMELIA R. COTANGCO-MANALASTAS
Associate Justice