REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA *EB* NO. 2851** (CTA Case No. 10053)
	Present:
-versus-	**DEL ROSARIO, P.J., RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
ED & F MAN PHILIPPINES INC., *Respondent.*	Promulgated: MAR 03 2025

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RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is petitioner's *Motion for Reconsideration (Re: Decision dated 03 October 2024)*, filed on October 22, 2024, with respondent's *Comment (To Petitioner's Motion for Reconsideration dated 22 October 2024)*, filed on December 20, 2024.

The Motion lacks merit.

The Court first notes that the vast majority of the Motion is a mere rehash of the arguments petitioner already raised in his Petition. The only additions are (1) a section on the jurisdiction of this Court *En Banc* over the present petition; and (2) a reference to *Marcos II v. Court of Tax Appeals, et* *al.*[1] in support of the contention that the Court in Division did not have jurisdiction over the original Petition for Review filed by respondent. However, addition (1) is irrelevant as this Court did, in fact, assume jurisdiction over this case, as We excused petitioner's late filing of his Petition.[2] Meanwhile, addition (2) is unconvincing: the case cited by petitioner predates *Commission of Internal Revenue v. T Shuttle Services*,[3] which We used as the basis for Our finding that the Court in Division did, in fact, correctly assume jurisdiction over respondent's Petition. The latter must thus prevail.

As for the rest of petitioner's arguments, the same have already been address in the assailed Decision, said arguments being mere rehashes of the contents of the present Petition. The Court thus need not discuss them here.[4]

There being no new substantial arguments in the Motion, the Court sees no reason to disturb Our previous findings.

ACCORDINGLY, petitioner's *Motion for Reconsideration (Re: Decision dated 03 October 2024)*, filed on October 22, 2024, is hereby **DENIED** for lack of merit.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

(With due respect—I reiterate my CDO on the assailed Decision of the Court in Division)
ROMAN G. DEL ROSARIO
Presiding Justice

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1 G.R. No. 120880, June 5, 1997.
2 Decision, dated October 3, 2024, pp. 7-8, *Rollo*, pp. 188-189.
3 G.R. No. 240729 (Resolution), August 24, 2020.
4 *See Roque v. Commission on Election*, G.R. No. 188456 (Resolution), February 10, 2010; *see also Shangri-La International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938 (Resolution), January 22, 2007; *see also Ortigas and Company Limited Partnership v. Velasco*, G.R. Nos. 109645 & 112564 (Resolution), March 4, 1996.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

(I join the CDO of the Presiding Justice in the Assailed Decision of the Division)
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

(With due respect, I join the CDO of Presiding Justice Roman G. Del Rosario)
HENRY S. ANGELES
Associate Justice