

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

EN BANC

**COMMISSIONER OF INTERNAL
REVENUE,**

Petitioner,

**CTA EB No. 1584
(CTA Case No. 8855)**

Present:

- versus -

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

**LEPANTO CONSOLIDATED
MINING CORPORATION,**

Respondent.

Promulgated:

OCT 22 2018

X -----  4:21 p.m. X

RESOLUTION

UY, J.:

For resolution is petitioner's "**MOTION FOR RECONSIDERATION (Re: Decision dated 4 June 2018)**"¹ filed on June 22, 2018, with respondent's "**COMMENT/OPPOSITION (To the Motion for Reconsideration dated 22 June 2018)**"² filed on September 10, 2018. In the said Motion, petitioner prays for the reversal and setting aside of the Court's Decision dated June 4, 2018, the dispositive portion of which reads:

"WHEREFORE, in light of the foregoing considerations, the instant *Petition for Review* is **DENIED** for lack of merit. The assailed Decision dated September 7, 2016 and the Resolution dated January 12, 2017, are

¹ Docket, pp. 130 to 140.

² Docket, pp. 149 to 158.



hereby **AFFIRMED**.

SO ORDERED."

In support of his Motion, petitioner raises the following arguments, to wit:

1. Respondent failed to prove that it is entitled to the refund sought.
2. Claims for refund are construed strictly against the taxpayer and in favor of the government.

In its Comment, respondent counters that:

1. Petitioner's Motion for Reconsideration is a mere reiteration of the reasons and arguments raised in its Petition for Review and have already been resolved by this Court. Hence, the subject Motion for Reconsideration is merely *pro forma*.
2. The Motion for Reconsideration is based on general and motherhood arguments, and failed to specify and discuss in detail, the alleged errors in the assailed Decision. Worse, the Motion is nothing but a general citation of doctrines without any clear discussion as to how they are applicable to the instant case.
3. The findings of fact of a trial court are accorded with the highest degree of respect and absent a clear disregard of the evidence that can otherwise affect the results of the case, such findings cannot and should not be ignored.

THE COURT *EN BANC*'S RULING

Petitioner's Motion lacks merit.

After careful examination and consideration of the petitioner's Motion for Reconsideration, it is noted that the arguments raised in the said Motion are mere reiterations of matters which have already been considered, weighed and resolved in the assailed Decision. Thus, We shall not belabor, in this Resolution, to repeat the disquisitions made therein.



WHEREFORE, in light of the foregoing considerations, the instant Motion for Reconsideration is hereby **DENIED** for lack of merit.

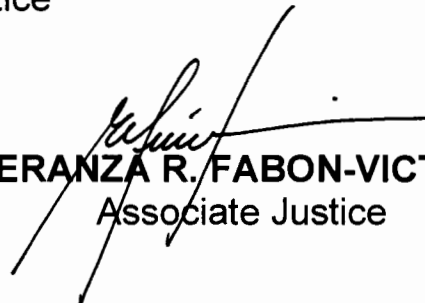
SO ORDERED.


ERLINDA P. UY
Associate Justice

WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice