REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	CTA EB NO. 1319 (CTA Case No. 8013)
- versus -	Present: DEL ROSARIO, *PJ* CASTAÑEDA, JR., BAUTISTA, UY, CASANOVA, FABON-VICTORINO, MINDARO-GRULLA, RINGPIS-LIBAN, and MANAHAN, *JJ.*
EL PASO PHILIPPINES ENERGY COMPANY, INC., Respondent.	Promulgated: AUG 04 2017 3:55 p.m.

x- x

RESOLUTION

Fabon-Victorino, J.:

On March 22, 2017, petitioner filed the instant *Motion for Reconsideration*[1] assailing the Decision[2] of the Court *En Banc* dated March 6, 2017 which denied his Petition for Review for lack of merit, thereby effectively sustaining the Decision of the Court in Division dated February 23, 2015 in favor of respondent.

Petitioner claims that the Court *En Banc* erred in affirming the ruling of the Court in Division cancelling the assessment on deficiency Income Tax (IT) in the amount of ₱28,134,150.84, deficiency Expanded Withholding Tax (EWT) in the amount of ₱186,395.72, deficiency Improperly

[1] *En Banc* docket, pp. 222-228.
[2] *En Banc* docket, pp. 187-217.

Accumulated Earnings Tax (IEAT) in the amount of ₱35,153,053.99, and Compromise Penalty in the amount of ₱25,000.00 for taxable year 2004.

By way of *Comment*[3], respondent counters that petitioner's *motion* should be denied outright for utter lack of merit. For respondent, the arguments set forth by petitioner in its *Motion for Reconsideration* are nothing more than a rehash of the issues and arguments already considered by the Court *En Banc* in the assailed Decision of March 6, 2017.

Petitioner's *motion* must fail.

Indeed, the issues raised by petitioner in his *Motion for Reconsideration* are the very same issues he raised in his main pleading, all of which have already been determined and passed upon, first by the Court in Division and subsequently on appeal by the Court *En Banc*. To rule on the same issues all over again is a waste of time and dwindling resources of the Court.

WHEREFORE, the *Motion for Reconsideration* filed by petitioner Commissioner of Internal Revenue is hereby **DENIED**, for lack of merit.

SO ORDERED.

ESPERANZA R. FABON-VICTORINO
Associate Justice

We Concur:

ROMAN G. DEL ROSARIO
Presiding Justice

[3] *En Banc* docket, pp. 242-262.

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

(I maintain my CDO)
ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

Ma. Belen
MA. BELEN RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice