

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

ALLIED INDUSTRIAL CORP.
AND ALINSU STEEL CTA EB No. 1193
FOUNDRY CORP., (CTA CASE No. 8244)
Petitioners,

Present:

- versus -

DEL ROSARIO, PJ
CASTAÑEDA, JR.
BAUTISTA,
UY,
CASANOVA,
FABON-VICTORINO,
MINDARO-GRULLA,
COTANGCO-MANALASTAS, and
RINGPIS-LIBAN, JJ.

ATTY. JOSE N. TAN, CESO
V., as REGIONAL DIRECTOR,
BIR Region No. 13, Cebu
City, Acting for and in behalf
of the Commissioner of
Internal Revenue,

Promulgated:

Respondent. JUL 12 2016 3:55 p.m.

X- - - - - X

RESOLUTION

FABON-VICTORINO, J.:

For Court action is petitioners' Motion for Reconsideration (Decision dated December 2, 2015) dated January 18, 2016, assailing the Decision dated December 2, 2015 which denied its appeal for lack of merit thereby affirming the Decision dated January 30, 2014, and the Resolution dated June 9, 2014 of the Court in Division dismissing the case for lack of jurisdiction.

In the Motion, petitioners pray for the reversal of the assailed Decision on the sole ground that the Formal Letter of Demand (FLD) and Assessment Notice both dated

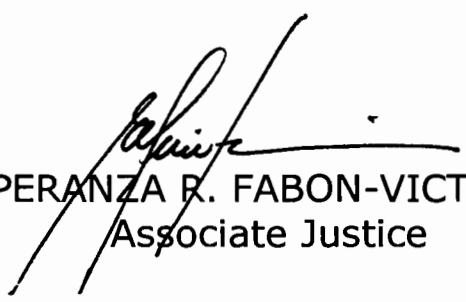
February 16, 2011, conveyed a tenor of finality, hence, deemed the final decision of respondent Commissioner of Internal Revenue (CIR) on the disputed assessment. For petitioners, their immediate judicial recourse was justified allowing the Court to acquire jurisdiction over the case.

Despite notice, respondent failed to file comment or opposition to the subject Motion.¹

A review of the record reveals that the instant Motion is but an excerpt of the arguments in the Petition for Review dated June 28, 2014. In other words, they are not new. Neither are they substantial to justify a change in the ruling of the Court. In fact, they have been sufficiently addressed and rejected by the Court in the Decision of December 2, 2015. There being no compelling reason for the Court to modify, much less reverse its ruling, the instant Motion must be denied.

WHEREFORE, the Motion for Reconsideration (Decision dated December 2, 2015) dated January 18, 2016, filed by petitioners Allied Industrial Corporation and Alinsu Steel Foundry Corporation, is hereby **DENIED**, for lack of merit.

SO ORDERED.

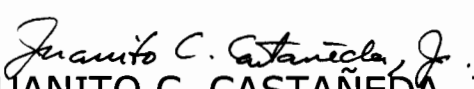


ESPERANZA R. FABON-VICTORINO
Associate Justice

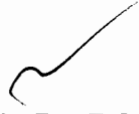
We Concur:



ROMAN G. DEL ROSARIO
Presiding Justice



JUANITO C. CASTAÑEDA, JR.
Associate Justice



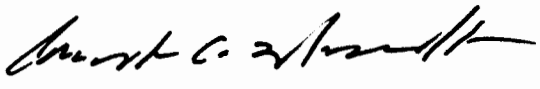
LOVELL R. BAUTISTA
Associate Justice

¹ Records Verification dated June 17, 2016 of the Judicial Records Division of the Court


ERLINDA P. UY
Associate Justice

(On Leave)
CAESAR A. CASANOVA
Associate Justice

(On Leave)
CIELITO N. MINDARO-GRULLA
Associate Justice


AMELIA R. COTANGCO-MANALASTAS
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice