

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Special Second Division

WESTCOAST AUTOMOTIVE CORPORATION, **CTA CASE NO. 10561**

Petitioner, Members:
-versus- **RINGPIS-LIBAN, PJ, Chairperson,**
 MODESTO-SAN PEDRO, and
 FERRER-FLORES, JJ.

COMMISSIONER OF Promulgated:
INTERNAL REVENUE,
Respondent. _____

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RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is respondent's *Motion for Reconsideration (Re: Decision dated 10 February 2026)*, filed on March 23, 2026, with petitioner's *Comment* thereto, filed on April 24, 2026, assailing this Court's February 10, 2026 Decision.

As observed by petitioner, the Motion is a near-verbatim copy of respondent's Memorandum. It raises no new points, merely rehashing arguments already considered, analyzed, and refuted in the assailed Decision. There is consequently no need to reiterate Our discussions here,¹ and the Motion must be denied.

FOR THIS REASON, respondent's *Motion for Reconsideration (Re: Decision dated 10 February 2026)*, filed on March 23, 2026, is hereby **DENIED** for lack of merit.

SO ORDERED.

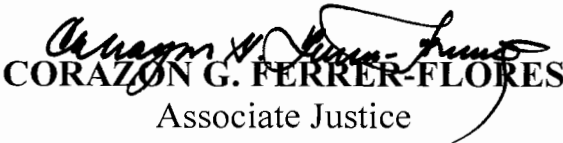

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

¹ 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.

WE CONCUR:



MA. BELEN M. RINGPIS-LIBAN
Presiding Justice



CORAZON G. FERRER-FLORES
Associate Justice