

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL
REVENUE,

Petitioner,

CTA EB NO. 1422
(CTA CASE NO. 8796)

-versus-

Present:
Del Rosario, P.J.,
Castañeda, Jr.,
Bautista,
Uy,
Casanova,
Fabon-Victorino,
Mindaro-Grulla,
Ringpis-Liban, and
Manahan, JJ.

DOOSAN HEAVY INDUSTRIES &
CONSTRUCTION CO. LTD.
(Philippine Branch),

Respondent.

Promulgated:

SEP 15 2017 1:51 p.m.
 X

X-----X

RESOLUTION

RINGPIS-LIBAN, J.:

Submitted for resolution is petitioner's "Motion for Reconsideration" filed on May 24, 2017.

Petitioner seeks reconsideration of the Court *En Banc*'s Decision, the dispositive portion of which reads as follows:

"WHEREFORE, premises considered, the Petition for Review is **DENIED for lack of merit.** Accordingly, the Decision

dated October 16, 2015 and Resolution dated January 6, 2016 are hereby affirmed *in toto*.

SO ORDERED.”

The “Motion for Reconsideration” is anchored on the ground that the Court *En Banc* erred in ruling that there is no need for respondent to prove actual remittance of the withholding tax to the BIR.

In the Resolution dated June 13, 2017, the Court *En Banc* required respondent to file its Comment on the “Motion for Reconsideration.” However, to date respondent has not filed its Comment.

After consideration, the Court *En Banc* resolves to deny the instant motion. The Court *En Banc* reviewed the grounds relied upon by petitioner in support of his “Motion for Reconsideration” but finds no cogent reason to grant the same. The issue raised and the arguments contended in the instant “Motion for Reconsideration” are the same issues and arguments presented in the Petition for Review which have already been passed upon, discussed and judiciously resolved.

In *Ferdinand Marcos et al. vs. Hon. Raul Manglapus et al.*¹, the Supreme Court emphasized that in all motions for reconsideration, the burden is upon the movant, petitioner herein, to show that there are compelling reasons to reconsider the decision of the Court. In this case, petitioner did not satisfy this burden.

WHEREFORE, premises considered, the “Motion for Reconsideration” is hereby **DENIED** for lack of merit.

SO ORDERED.



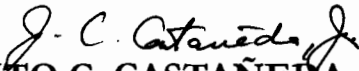
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:



ROMAN G. DEL ROSARIO
Presiding Justice

¹ *Marcos vs. Manglapuz*, G.R. No. 88211, October 27, 1989.


JUANITO C. CASTAÑEDA, JR.
Associate Justice


LOVELL R. BAUTISTA
Associate Justice


ERLINDA P. UY
Associate Justice


CAESAR A. CASANOVA
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice


CATHERINE T. MANAHAN
Associate Justice