REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL SECOND DIVISION

SHENILYN ABALOS, ET AL., Petitioners,	**CTA CASE NO. 9089**
	Members:
-versus-	**Castañeda, Jr.,** *Chairperson,* **Manahan,** and **Fabon-Victorino,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	**Promulgated:** JAN 14 2020 1:50 p.m.

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RESOLUTION

CASTAÑEDA, JR., *J.*:

For the Court's resolution is petitioners' December 12, 2019 Manifestation with Motion for the Resolution of Petitioners' Motion for Reconsideration.

Based on the records of the case, it will be recalled that on August 10, 2018 the Court rendered a decision which denied the petition for lack of merit. A copy of the decision was received by the petitioners' counsels on August 14, 2018.[1]

On August 29, 2018, petitioners filed a Motion for Reconsideration, without a comment from respondent. Thereafter, on January 11, 2019, the Court issued a resolution which denied

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[1] Notice of Decision, Docket, Vol. II, p. 845.

petitioners' motion for lack of merit.[2] A copy of said resolution was received by petitioners' counsels on January 16, 2019.[3]

On May 27, 2019, or more than four (4) months thereafter, the Court issued a Resolution which stated, thus:

> "Records show that no appeal was taken by the parties within the prescribed period, thus rendering our Decision dated August 10, 2018 final and executory. It, therefore, becomes the ministerial duty of this Court to issue the corresponding Entry of Judgment in this case.
>
> ACCORDINGLY, let Entry of Judgment be issued in this case, and the Clerk of Court shall forthwith enter the Decision dated August 10, 2018 in the Book of Entries of Judgments (Section 6, Rule 14, Revised Rules of the CTA)."[4]

A copy of the resolution was received by petitioners' counsel on June 8, 2019.[5]

Accordingly, on June 14, 2019, petitioners filed a Motion for Reconsideration praying that the May 27, 2019 Resolution be reconsidered and set aside in the interest of substantial justice, without a comment from respondent despite notice.[6]

On July 29, 2019, the Court issued a Resolution which *denied* the motion for lack of merit on the ground that petitioners failed to perfect their appeal in the manner and within the period set by law which is not only mandatory but jurisdictional as well.[7] A copy of the Resolution was received by petitioners' counsel on August 15, 2019.[8] Thus, *contrary to petitioners' allegation* in the Manifestation with Motion for the Resolution of Petitioners' Motion for Reconsideration,[9] their motion was acted upon and duly resolved by the Court.

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[2] Docket, *Id.*, pp. 889-892.
[3] Notice of Resolution, *Id.*, p. 888.
[4] *Id.*, p. 895.
[5] Notice of Resolution, *Id.*, p. 894.
[6] *Id.*, pp. 896-901.
[7] *Id.*, pp. 906-910.
[8] Notice of Resolution, *Id.*, p. 905.
[9] *Id.*, pp. 918-920.

On August 28, 2019, an Entry of Judgment was issued by the Clerk of Court which was received by petitioners' counsel on November 28, 2019.[10]

Hence, on December 12, 2019, petitioners filed the Manifestation with Motion for the Resolution of Petitioners' Motion for Reconsideration.

The Court remains unconvinced. Petitioners have raised no new matter or issue which would justify reconsideration of the previous resolutions of the Court. Furthermore, Section 7 of Rule 15 of the Revised Rules of the Court of Tax Appeals prohibits the filing of a second motion for reconsideration of a decision, final resolution or order.

WHEREFORE, for reasons stated in the January 11, 2019, May 27, 2019 and July 29, 2019 Resolutions, petitioners' motion is **DENIED** *with finality*. The case is now deemed **CLOSED** and **TERMINATED** and no further motions shall be entertained from the petitioners.

SO ORDERED.

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

WE CONCUR:

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

[10] *Id.*, p. 915.