

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL  
REVENUE,

*Petitioner,*

CTA EB NO. 3085  
(CTA Case No. 10502)

-versus-

PILIPINAS SHELL PETROLEUM  
CORPORATION,

*Respondent.*

x - - - - - x

PILIPINAS SHELL PETROLEUM  
CORPORATION,

*Petitioner,*

CTA EB NO. 3087  
(CTA Case No. 10502)

*Present:*

-versus-

RINGPIS-LIBAN, P.J.,  
BACORRO-VILLENA,  
MODESTO-SAN PEDRO,  
REYES-FAJARDO,  
CUI-DAVID,  
FERRER-FLORES,  
ANGELES,  
TESTON, and  
CENTENO-DIJAMCO, JJ.

COMMISSIONER OF INTERNAL  
REVENUE,

*Respondent.*

Promulgated:

SEP 18 2026

x - - - - - x

RESOLUTION

**CUI-DAVID, J.:**

Before the Court *En Banc* is the *Motion for Reconsideration* (Re: *Decision promulgated 31 March 2026*),<sup>1</sup> filed by the Commissioner of Internal Revenue (**CIR**) on April 20, 2026,

<sup>1</sup> *En Banc* Docket (CTA EB No. 3085), pp. 98-107.

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seeking reconsideration of the *Decision*<sup>2</sup> promulgated on March 31, 2026 (**Assailed Decision**), the dispositive portion of which reads:

**WHEREFORE**, premises considered, the *Petition for Review* filed by the Commissioner of Internal Revenue in **CTA EB No. 3085** is **DENIED**, for lack of merit.

On the other hand, the *Petition for Review* filed by Pilipinas Shell Petroleum Corporation in **CTA EB No. 3087**, is **GRANTED**. Accordingly, the assailed *Decision* dated September 23, 2024, and the *Resolution* dated January 28, 2025, of the Court in Division, insofar as they granted a refund or tax credit only in the reduced amount of ₱70,767,488.00, are hereby **SET ASIDE**, and a new one is hereby rendered.

The Commissioner of Internal Revenue is hereby **ORDERED TO REFUND OR**, in the alternative, **ISSUE A TAX CREDIT CERTIFICATE** in favor of Pilipinas Shell Petroleum Corporation, in the amount of **₱71,182,352.00**, representing its erroneously paid excise taxes on imported Jet A-1 fuel sold and delivered to tax-exempt international air carriers for the period from April to May 2019.

**SO ORDERED.**

The CIR anchors his *Motion for Reconsideration* on the sole ground that:

WHETHER THE HONORABLE COURT ERRED IN RULING THAT RESPONDENT HAS SUFFICIENTLY PROVED THAT THE EXCISE TAXES IT PAID FOR THE IMPORTED JET A-1 FUEL AND SUBSEQUENTLY SOLD TO TAX-EXEMPT INTERNATIONAL AIR CARRIERS WERE ERRONEOUS AND THUS, REFUNDABLE, PURSUANT TO SECTIONS 204 AND 229 OF THE NIRC, OF 1997.

In support thereof, the CIR argues that under Section 229, in relation to Section 129 of the National Internal Revenue Code (NIRC) of 1997, as amended, Pilipinas Shell Petroleum Corporation (**Shell**) may claim a refund only in cases involving the erroneous payment of excise taxes. According to the CIR, that circumstance is absent in this case because the excise taxes were lawfully and validly collected.

*W*

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<sup>2</sup> *Id.* at pp. 75-94.

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The CIR likewise argues that Section 135 of the NIRC of 1997, as amended, cannot serve as the basis for Shell's claim for a refund of the excise taxes paid, as it merely enumerates the exempt entities not liable to pay excise taxes. He adds that Section 130(D) of the NIRC of 1997, as amended, is the governing provision on the refund of excise taxes paid on exported domestic products and that Shell should have complied with the requirements thereunder.

By way of *Comment/Opposition [Re: Petitioner's Motion for Reconsideration dated April 20, 2023]*<sup>3</sup> filed on May 25, 2026, Shell submits that the arguments raised by the CIR merely reiterate his position as explained in his *Answer* and *Memorandum* in CTA Case No. 10502, as well as in his *Petition for Review* in CTA EB No. 3085, all of which have been considered and found without merit by the Court *En Banc* in the *Assailed Decision* of March 31, 2026.

Shell further submits that, in the more recent case of *Pilipinas Shell Petroleum Corporation v. Commissioner of Internal Revenue*,<sup>4</sup> the Supreme Court adopted the ruling in *Chevron Philippines, Inc. v. Commissioner of Internal Revenue*,<sup>5</sup> allowing the refund or issuance of a tax credit certificate for excise taxes illegally or erroneously paid on imported petroleum products sold to various international carriers, pursuant to Section 135(a) of the NIRC of 1997, as amended, in relation to Sections 204 and 229 thereof.

After carefully considering the arguments raised in the *Motion for Reconsideration* and the counterarguments advanced by Shell, the Court *En Banc* finds no cogent reason to deviate from its ruling in the *Assailed Decision* of March 31, 2026.

Indeed, the *motion* has not raised any new or substantial ground that would warrant or justify a departure from the previous conclusion and finding of the Court *En Banc*. The arguments raised therein have already been passed upon, amply discussed, and considered by the Court *En Banc* in the *Assailed Decision*. Thus, the Court *En Banc* sees no reasonable grounds to set aside or even modify its determination of the merits of the case.



<sup>3</sup> *Id.* at 114-122.

<sup>4</sup> G.R. No. 211303, June 15, 2021 [Per J. Perlas-Bernabe, *En Banc*].

<sup>5</sup> G.R. No. 210836, September 1, 2015 [Per J. Bersamin, *En Banc*].

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As aptly stated by the Supreme Court in *Social Justice Society (SJS) Officers v. Lim*,<sup>6</sup> to wit:

The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; and it would be a needless act, too, with respect to issues raised for the first time, these being, as above stated, deemed waived because not asserted at the first opportunity. **It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); i.e., the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.** (Emphasis supplied)

**WHEREFORE**, no new matter or issue having been raised that would warrant reconsideration, much less modification, of the *Assailed Decision* of March 31, 2026, the Commissioner of Internal Revenue's *Motion for Reconsideration (Re: Decision promulgated 31 March 2026)* is **DENIED** for lack of merit.

**SO ORDERED.**

  
**LANEE S. CUI-DAVID**  
Associate Justice

*WE CONCUR:*

  
**MA. BELEN M. RINGPIS-LIBAN**  
Presiding Justice

<sup>6</sup> G.R. No. 187836, March 10, 2015 [Per J. Perez, *En Banc*].

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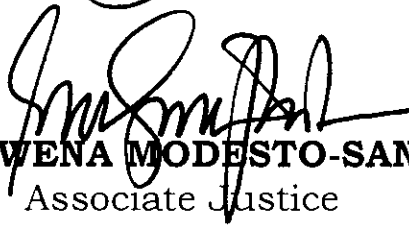
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**JEAN MARIE A. BACORRO-VILLENA**

Associate Justice



**MARIA ROWENA MODESTO-SAN PEDRO**

Associate Justice

*Marian Ivy F. Reyes-Fajardo*

(I reiterate my Concurring and Dissenting Opinion)

**MARIAN IVY F. REYES-FAJARDO**

Associate Justice



**CORAZON G. FERRER-FLORES**

Associate Justice



**HENRY S. ANGELES**

Associate Justice



**PAOLO S. TESTON**

Associate Justice



**DEBBIE JEAN I. CENTENO-DIJAMCO**

Associate Justice

