REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB NO. 3073** (CTA Case No. 10503)
	Present:
- versus -	**RINGPIS-LIBAN,** *P.J.,* **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
SERVICE RESOURCES, INC., Respondent.	Promulgated: APR 14 2026 4:30

x - x

DECISION

FERRER-FLORES, J.:

Before this Court is the **Petition for Review** filed on February 19, 2025 by the **Commissioner of Internal Revenue (CIR/petitioner)** against **Service Resources, Inc. (SRI/respondent)** seeking for the Court to reverse and set aside the Decision dated July 5, 2024 (assailed Decision),[1] rendered by the Special First Division of this Court (Court in Division), which partially granted SRI's claim for refund of or issuance of tax credit certificate (TCC) for its alleged unutilized creditable withholding taxes (CWTs) for taxable year (TY) 2018 amounting to **₱17,851,271.40**.

The dispositive portion of the assailed Decision reads as follows:

[1] Penned by (Ret.) Associate Justice Catherine T. Manahan with the concurrence of Associate Justice Marian Ivy Reyes-Fajardo and the *Concurring and Dissenting Opinion* of (Ret.) Presiding Justice Roman G. Del Rosario; *Rollo*, pp. 19 to 45.

> **WHEREFORE**, in light of the foregoing considerations, the present Petition for Review is **PARTIALLY GRANTED**. Accordingly, respondent is **ORDERED TO REFUND** in favor of petitioner, the reduced amount of **₱17,851,271.40**, representing the latter's excess and unutilized CWTs for TY 2018.
>
> **SO ORDERED.**

THE PARTIES[2]

The CIR is the government official charged with the administration and enforcement of national internal revenue laws. He is vested with authority to administer all laws pertaining to internal revenue taxes and vested with the power to decide, approve, and grant refunds or tax credits of overpaid internal revenue taxes as provided by law. He may be served summons through the undersigned counsels with office address at the Legal Division of the Bureau of Internal Revenue (BIR) Revenue Region 7B, 25th Floor the Podium West Tower, ADB Avenue, Ortigas Center, Mandaluyong City.

SRI is a domestic corporation duly organized under the laws of the Republic of the Philippines, with office address located at the Ground Floor, First Capitol Place, 1st St. cor. Phil-am Street, Bo. Kapitolyo, Pasig City, Metro Manila Philippines.

THE ANTECEDENT FACTS

SRI filed on April 12, 2019 its Annual Income Tax Return (BIR Form No. 1702-RT) for TY 2018 which reflected an overpayment of ₱40,739,501.00 and the option "To be refunded" marked therein.

On August 26, 2020, SRI initiated its administrative claim for refund through the filing with the BIR Revenue District Office No. 43 of the *Application for Tax Credits/Refunds (BIR Form No. 1914)* and a letter dated August 4, 2020, seeking the refund of ₱20,965,542.15 representing its unutilized CWTs for TY 2018.

SRI then filed via electronic mail its *Petition for Review* on April 12, 2021.

---

2 *The Parties,* Petition for Review, *Rollo* p. 7.

THE PROCEEDINGS BEFORE THE COURT IN DIVISION

As detailed in the assailed Decision, the proceedings before the Court in Division are as follows:[3]

> On May 17, 2021, [SRI] filed a Submission with Manifestation, stating therein that it filed by electronic mail (e-mail) on April 12, 2021, the present Petition for Review, thereby submitting hard copies thereof.
>
> [The CIR] filed his Answer on November 8, 2021.
>
> The Pre-Trial Conference was initially set on February 17, 2022, but upon [the CIR's] motion, was reset and held on April 7, 2022, wherein respondent manifested that he will no longer present witnesses. Prior thereto, [SRI's] Pre-Trial Brief was filed on February 8, 2022, while [the CIR's] Pre-Trial Brief was submitted on April 5, 2022.
>
> On April 8, 2022, [the CIR] transmitted the BIR Records for the present case, consisting of 289 pages, in one (1) folder.
>
> On April 27, 2022, the parties submitted their Joint Stipulation of Facts and Issues, which was approved by the Court in the Resolution dated May 17, 2022, thereby deeming the termination of the Pre-Trial. The Pre-Trial Order dated May 26, 2022 was then issued.
>
> As trial ensued, [SRI] presented its testimonial and documentary evidence. It offered the testimonies of the following individuals, namely: (1) Ms. Ma. Kristina Barza, [SRI's] Finance Manager; and (2) Ms. Normita L. Villaruz, the Court-commissioned Independent Certified Public Accountant (ICPA).
>
> The Report and Supplemental Report of the ICPA were submitted on July 26, 2022 and August 16, 2022, respectively.
>
> [SRI] filed its Formal Offer of Evidence on October 7, 2022, to which [the CIR] filed his Comment [Re: [SRI's] Formal Offer of Evidence] on October 20, 2022. In the Resolution dated December 5, 2022, the Court admitted [SRI's] offered exhibits, except for (1) Exhibits "P-1-A", "P-1-B", "P-1-C", "P-2-A", "P-3-A", "P-8-A", and "P-11-A", for [SRI's] failure to submit the duly marked exhibits; (2) Exhibits "P-7-A" to "P-7-F", for [SRI's] failure to submit the originals for comparison; (3) Exhibits "P-576", and "P-3856" to "P-3864", for being illegible; and (4) Exhibit "P-4163", for not being found in the records of the case.
>
> Thereafter, upon [SRI's] Motion for Reconsideration, which was filed on January 20, 2023, and [the CIR] having failed to file a comment, the Court, in the Resolution dated May 23, 2023, admitted Exhibits "P-1-A", "P-1-B", "P-1-C", "P-2-A", "P-3-A", "P-8-A", "P-11-A", and "P-4163", while Exhibits "P-576", and "P-3856" to "P-3864", were still denied admission.

---

[3] Facts, assailed Decision, *Rollo*, pp. 20 to 23; citations omitted.

In the meantime, on February 3, 2023, [SRI] filed its Memorandum. [The CIR], however, failed to file his memorandum.

The case was submitted for decision on May 23, 2023.

On July 5, 2024, the Court in Division rendered the assailed Decision partially granting SRI's *Amended Petition for Review*.[4] In the assailed Decision, the Court found that SRI complied with the requisites for the refund/credit of unutilized excess CWTs to the extent of ₱17,851,271.40.

Aggrieved, the CIR filed his *Motion for Reconsideration (on the Decision dated July 5, 2024)*[5] on July 30, 2024, to which SRI filed its *Comment (on Respondent's Motion for Reconsideration (Re: Decision dated July 5, 2024)* on September 4, 2024.[6]

On January 16, 2025, the Court in Division promulgated the Resolution denying the CIR's *Motion for Reconsideration* for lack of merit.[7]

Hence, the instant *Petition for Review*.

THE PROCEEDINGS BEFORE THE COURT *EN BANC*

On February 4, 2025, the CIR filed a *Motion for Extension to File Petition for Review* requesting for an additional period of 15 days from February 5, 2025, or until February 20, 2025, to file his Petition for Review.[8] The said motion was granted by the Court on February 6, 2025, subject to the condition that the motion for extension was filed on time.[9]

Thereafter, on February 19, 2025, the CIR filed the instant *Petition for Review*.[10]

In the Minute Resolution dated March 12, 2025, the Court ordered SRI to file its comment on the present *Petition for Review*.[11]

---

4 *Rollo*, pp. 19 to 45.
5 Division Docket – Vol. II, pp. 993 to 999.
6 Division Docket – Vol. II, pp. 1002 to 1022.
7 *Rollo*, pp. 72 to 78.
8 *Rollo*, pp. 1 to 2.
9 *Rollo*, p. 4.
10 *Rollo*, pp. 6 to 14.
11 *Rollo*, p. 67.

SRI filed its *Comment (On Petition for Review dated February 18, 2025)*[12] on March 31, 2025.

On April 15, 2025, the case was submitted for decision.[13]

THE ISSUE

In the instant *Petition for Review*, the CIR submits the following assignment of error:

> Whether the Court in Division erred in partially granting the *Petition for Review* and ordering the refund in favor of SRI the total amount of ₱17,851,271.40, representing SRI's excess and unutilized CWTs for TY 2018.

THE ARGUMENTS

CIR's arguments:

Petitioner claims that SRI failed to prove compliance with the governing rules relative to tax recovery or refund as provided under Sections 76, 204(C) and 229 of the National Internal Revenue Code (NIRC) of 1997, as amended. The CIR then cited the *Concurring and Dissenting Opinion* of (Ret.) Presiding Justice Roman G. Del Rosario to the assailed Decision that the CWTs pertaining to SRI's branches should not have been allowed to be refunded considering that the details thereon were not verified with the branches' BIR Certificates of Registration (CORs) which were not admitted in evidence.

SRI's counter-arguments:

SRI posits that the *Petition for Review* should be denied on the bases of the following:

> (1) SRI successfully proved its compliance with the governing rules relative to tax recovery or refund;
>
> (2) SRI has refundable excess CWT in TY 2018; and,

---

12 *Rollo*, pp. 68 to 90.
13 Minute Resolution dated April 15, 2025, *Rollo*, p. 92.

(3) SRI complied with the requisites in a claim for CWT refund—(a) the administrative and judicial claims for refund were made within the two-year prescriptive period; (b) the income upon which the unutilized CWT were withheld were declared as part of SRI's gross income; and, (c) the fact of withholding of the unutilized CWT for TY 2018 is duly established.

THE RULING OF THE COURT *EN BANC*

The *Petition for Review* is bereft of merit.

The instant Petition for Review was timely filed; thus, the Court En Banc has jurisdiction over the case

Section 11 of Republic Act (R.A.) No. 1125,[14] as amended by R.A. No. 9282,[15] provides that "[a] party adversely affected by a resolution of a Division of the CTA on a motion for reconsideration or new trial, may file a petition for review with the CTA *en banc*".

Section 3(b) of Rule 8 of the Revised Rules of the CTA (RRCTA), which implements the above Section, provides that "[a] party adversely affected by a decision or resolution of a Division of the Court on a motion for reconsideration or new trial may appeal to the Court by filing before it a petition for review **within fifteen days from receipt of a copy of the questioned decision or resolution**."

Based on the foregoing, the CIR had 15 days from receipt of the assailed Resolution within which to file his Petition for Review.

Records show that the assailed Resolution of the Court in Division was received by the CIR, through the Office of the Solicitor General, on January 22, 2025;[16] thus, the CIR had 15 days therefrom, or until **February 6, 2025**, to file his Petition for Review.

[14] An Act Creating the Court of Tax Appeals (June 16, 1954).

[15] An Act Expanding the Jurisdiction of the Court of Tax Appeals (CTA), Elevating Its Rank to the Level of a Collegiate Court with Special Jurisdiction and Enlarging Its Membership, Amending for the Purpose Certain Sections of Republic Act No. 1125, as Amended, Otherwise Known as the Law Creating the Court of Tax Appeals, and for Other Purposes (March 30, 2004).

[16] Notice of Resolution dated January 17, 2025; Division Docket – Vol. II, p. 1027.

On February 4, 2025, the CIR filed a *Motion for Extension of Time To File Petition for Review*[17] seeking an additional period of 15 days from February 5, 2025, or until **February 20, 2025**, which was granted by this Court on February 6, 2025.[18]

Clearly, the instant *Petition for Review*[19] was timely filed on **February 19, 2025**.

The Court shall now proceed to the issues in the present petition.

A cursory reading of the *Petition* reveals that, save for the designation of the parties and the statement of facts and material dates, the arguments therein are a verbatim rehash of the CIR's *Motion for Reconsideration* of the assailed Decision—arguments already discussed and passed upon by the Court in Division in its assailed Decision and Resolution. Hence, the *Petition* fails to persuade.

Nevertheless, if only to put the issues to rest, the Court shall again briefly address the issues raised to demonstrate the futility of the CIR's *Petition*.

The Court in Division did not err in partially granting the claim for refund

The CIR maintains that SRI failed to prove its compliance with the governing rules relative to tax recovery or refund as provided under Sections 76, 204(C) and 229 of the NIRC of 1997, as amended. The CIR, however, did not bother to point out specifically which requirement/s under the aforesaid provisions were not complied with by SRI. The CIR merely quoted discussions from the *Concurring and Dissenting Opinion* of (Ret.) Presiding Justice Del Rosario on the alleged improper grant of the CWTs pertaining to SRI's branches without the branches' BIR CORs. In this regard, it appears that the CIR takes exception to the Court in Division's ruling allowing the refund of these CWTs.

On the other hand, SRI claims that this argument is already a rehash of an issue already addressed by the Court in Division in its Resolution dated January 16, 2025 when it denied the CIR's *Motion for Reconsideration*. SRI

17 *Rollo*, pp. 1 to 2.
18 Minute Resolution dated February 6, 2025; *Rollo*, p. 4.
19 *Rollo*, pp. 6 to 14.

reiterates that the CWT certificates issued to SRI's branches ultimately redounded to the benefit of SRI's head office when these were included in the head office's consolidated return. As such, even without the branches' BIR CORs, the CWTs must still be allowed.

The Court finds for SRI.

The crux of the controversy is the grant of the CWTs supported by BIR Forms No. 2307 or CWT certificates bearing the TIN and address of SRI's branches without verification of the details against the respective BIR CORs of these branches.

To recall, in the Resolution dated October 7, 2022, the Court in Division denied admission, among others, the BIR CORs of SRI's branches (i.e., Exhibits "P-7-A" to "P-7-F"), for failure to submit the originals for comparison.

After a careful deliberation, the Court finds that the BIR CORs of SRI's branches which were denied admission solely on the ground of failure to present the original for comparison, should be admissible as duplicates. This is aligned with the prevailing general rule on the admissibility of a duplicate, such as a photocopy, to the same extent as an original.

Section 4, Rule 130 of the 2019 Revised Rules on Evidence provides:

> Section 4. *Original of document.* –
>
> (a) An "original" of a document is the document itself or any counterpart intended to have the same effect by a person executing or issuing it. An "original" of a photograph includes the negative or any print therefrom. If data is stored in a computer or similar device, any printout or other output readable by sight or other means, shown to reflect the data accurately, is an "original."
>
> (b) A **"duplicate" is a counterpart produced by the same impression as the original, or from the same matrix, or by means of photography, including enlargements and miniatures, or by mechanical or electronic re-recording, or by chemical reproduction, or by other equivalent techniques which accurately reproduce the original.**
>
> **(c) A duplicate is admissible to the same extent as an original unless (1) a genuine question is raised as to the authenticity of the original, or (2) in the circumstances, it is unjust or inequitable to admit the duplicate in lieu of the original.** *(Emphasis supplied)*

In the recent case of *People vs. Lastimosa*[20] (Lastimosa), the Supreme Court extensively discussed the changes in admissibility of a duplicate as an original, to wit:

> The 2019 Revised Rules on Evidence modified the title of the *Best Evidence Rule* to the *Original Document Rule*. Further, scrutiny of the structure of the current Rule 130, Sections 3 and 4 reveals that no evidence is admissible other than the original document itself. By express provision, a duplicate, which is defined in Rule 130, Section 3 (b), is admissible to the same extent as an original unless any of the two exceptions are present. It is notable that the definition of a duplicate does not exclude those reproduced from a paper-based original. Accordingly, ***a duplicate of a paper-based document, under the 2019 Revised Rules on Evidence, is admissible to the same extent as an original except when any of the exceptions are present.***
>
> With this, the ruling in *MCC Industrial*, drawing a dichotomy between the admissibility of duplicates of (a) electronic data message and electronic documents and (b) paper-based documents, has been ***abandoned***.
>
> ***With the advent of the 2019 Revised Rules on Evidence, in conjunction with the Rules on Electronic Evidence, the duplicate of any original, whether an electronic data message, electronic document, or paper-based document, is admissible to the same extent as the original unless (1) a genuine question is raised as to the authenticity of the original, or (2) under the circumstances, it is unjust or inequitable to admit the duplicate in lieu of the original.*** (Emphasis and italics in the original)

Whether a photocopy qualifies as a "duplicate" under Section 3 (b) of Rule 130 of the 2019 Revised Rules on Evidence, the Supreme Court in *Lastimosa* ruled in the affirmative, to wit:

> Merriam-Webster Dictionary defines *photocopy* as "a copy of usually printed material made with a process in which an image is formed by the action of light usually on an electrically charged surface." Meanwhile, Encyclopedia Britannica defines *photocopying* as "[t]he process of producing copies of original documents and drawings by exposing the originals to chemicals, light, heat, or electrostatic energy and recording the resulting images on a sensitized surface."
>
> A duplicate is defined by Rule 130, Section 3 (b) of the 2019 Revised Rules on Evidence as "a counterpart produced by the same impression as the original, or from the same matrix, or by means of photography, including enlargements and miniatures, or by mechanical or electronic re-recording, or by chemical reproduction, or by other equivalent techniques which accurately reproduce the original."
>
> A photocopy, which is a counterpart produced by the same impression as the original through action of light on an electrically charged surface, clearly falls under the definition of a duplicate. **A photocopy,**

[20] G.R. No. 265758, February 3, 2025.

> **being a duplicate, is admissible to the same extent as the original absent any genuine question as to the authenticity of the original or a showing that it is unjust or inequitable to admit the duplicate in lieu of the original.** *(Emphasis supplied)*

From the foregoing, it is settled that a photocopy of a document, being a duplicate, is admissible to the same extent as the original, unless there is a genuine question as to the authenticity of the original or a showing that it is unjust or inequitable to admit the duplicate in lieu of the original.

A perusal of the CIR's *Comment/Opposition [Re: [SRI's] Formal Offer of Evidence]*[21] readily reveals that he raised no categorical objection as to the authenticity of the subject exhibits nor showed that the admission thereof into evidence is unjust or inequitable. Therefore, absent any of the exceptions, the subject BIR CORs must be admitted in evidence.

In any case, as pointed out by the Court in Division, the TIN and address of SRI's branches can likewise be verified from the Authority to Print (ATP) (BIR Form No. 1921), which were already admitted in evidence. Below is a summary of the details of SRI's branches per ATP and BIR COR:

SRI Branch	**Information per BIR COR**		**Information per BIR ATP**	
	TIN	**Address**	**TIN**	**Address**
Clark	000-144-056-001[22]	OFFICE CENTER 06J-2 BERTHAPHIL CLARK CENTER CLARK FREEPORT ZONE PHILIPPINES 2023	000-144-056-001[23]	OFFICE CENTER5B BERTHAPHIL III JOSE ABAD SANTOS AVE CLARK FREEPORT ZONE PHILIPPINES
Sta. Rosa, Laguna	000-144-056-002[24]	FIRST UNITED FARMERS BANK BLDG. STA. ROSA COMMERCIAL CENTER STA. ROSA CITY LAGUNA 4026	000-144-056-002[25]	FIRST UNITED FARMERS BANK BLDG STA. ROSA COMMERCIAL COMPLEX STA. ROSA CITY LAGUNA
Calamba, Laguna	000-144-056-003[26]	2ND FLR., UNIT 209-211 DANHEDAN BLDG. BRGY. UNO CROSSING CALAMBA CITY LAGUNA 4027	000-144-056-003[27]	2ND FLR., UNIT 209-211 DANHEDAN BLDG. BRGY. UNO CROSSING CALAMBA CITY LAGUNA
Batangas	000-144-056-004[28]	NATIONAL HIGH WAY #57 STA ANASTACIA STO TOMAS BATANGAS 4234	000-144-056-004[29]	NATIONAL HIGH WAY #57 STA ANASTACIA STO TOMAS BATANGAS

[21] Division Docket – Vol. II, pp. 899 to 900.
[22] Exhibit "P-7-A", Division Docket – Vol. II, p. 576.
[23] Exhibit "P-3257", USB (Exhibit "P-42").
[24] Exhibit "P-7-B", Division Docket – Vol. II, p. 577.
[25] Exhibit "P-3258", USB (Exhibit "P-42").
[26] Exhibit "P-7-C", Division Docket – Vol. II, p. 578.
[27] Exhibit "P-3256", USB (Exhibit "P-42").
[28] Exhibit "P-7-D", Division Docket – Vol. II, p. 579.
[29] Exhibit "P-3262", USB (Exhibit "P-42").

SRI Branch	Information per BIR COR		Information per BIR ATP	
	TIN	Address	TIN	Address
Cavite	000-144-056-005[30]	GROUND FLR. K3 BLDG. GOVERNOR'S DRIVE BRGY. SAMPALOC I DASMARINAS CITY CAVITE 4114	000-144-056-005[31]	GROUND FLR. K3 BLDG. GOVERNOR'S DRIVE BRGY. SAMPALOC I DASMARINAS CITY CAVITE

A review of the disputed CWT certificates pertaining to SRI's branches reveals that the above details were substantially reflected therein.

With the admission of the BIR CORs of the branches, as further corroborated by the BIR ATPs, there remains no question that the subject CWT certificates were indeed issued to, and pertain to, SRI's branches. As such, the corresponding CWTs are duly substantiated.

In light of the foregoing, it is unnecessary for this Court to pass upon SRI's compliance with the other requisites, the same having been fully discussed by the Court in Division and not put in issue by the CIR.

All told, the Court *En Banc* finds no reversible error in the Court in Division's partial grant of the CWT refund in favor SRI.

ACCORDINGLY, the **Petition for Review** filed by the Commissioner of Internal Revenue is **DENIED** for lack of merit.

SO ORDERED.

CORAZON G. FERRER-FLORES
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

---

30 Exhibit "P-7-E", Division Docket – Vol. I, p. 249.
31 Exhibit "P-3265", USB (Exhibit "P-42").

With Concurring and Dissenting Opinion
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

With due respect, I join the CDO of Justice Villena.
HENRY S. ANGELES
Associate Justice

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB No. 3073** (CTA Case No. 10503)
	Present:
- versus -	**RINGPIS-LIBAN,** *P.J.*, **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
SERVICE RESOURCES, INC., Respondent.	Promulgated: APR 14 2026 4:30pm

x - x

CONCURRING AND DISSENTING OPINION

BACORRO-VILLENA, J.:

I concur in the *ponencia* of my esteemed colleague, Associate Justice Maria Corazon G. Ferrer-Flores that the present *Petition for Review* should be denied for lack of merit, primarily because the Special First Division did not err in partially granting respondent Service Resources Inc.'s (**respondent**'s/ **SRI**'s) claim for refund of excess and unutilized creditable withholding taxes (**CWTs**) for taxable year (**TY**) 2018, in the reduced amount of ₱17,851,271.40.

However, with due respect, I am constrained to register my dissent to the *ponencia* insofar as it reverses the Special First Division's denial of, or effectively admits, Bureau of Internal Revenue (**BIR**) Certificates of Registration (**CORs**) of SRI's branches (*i.e.*, Exhibits "P-7-A" to "P-7-F"), notwithstanding failure to submit originals for comparison.

Apart from the important consideration that BIR CORs of SRI's branches need not be presented to sustain a refund of the subject excess and unutilized CWTs, as will be discussed later, the Special First Division did not err in denying the admission of said CORs for reasons explained below.

Firstly, the Rules of Court (including Rule 130, Section 4 thereof) shall apply suppletorily to the Revised Rules of the Court of Tax Appeals (**RRCTA**).[1] Concomitantly, the RRCTA lays down a more exacting standard regarding the presentation of documentary evidence. The relevant provisions make it unequivocally clear that original documents must be presented for purposes of comparison and verification, to wit:

> ...
>
> Rule 11
> PRE-TRIAL
>
> ...
>
> SEC. 5. *Procedure in civil cases.*- In civil cases, the parties shall submit, at least three days before the pre-trial, their respective pre-trial briefs containing the following:
>
> ...
>
> (d) The documents or exhibits to be presented, stating their purpose. **No evidence shall be allowed to be presented and offered during the trial in support of a party's evidence-in-chief other than those that had been pre-marked** and identified[.]
>
> ...
>
> Rule 12
> TRIAL
>
> ...
>
> SEC. 4. *Taking of evidence by Court official.* - In default or *ex parte* hearings, or in any case where the parties agree in writing, the Court may delegate the reception of evidence to the Clerk of Court, the Division Clerks of Court, their assistants who are members of the Philippine bar, or any Court attorney. The reception of documentary evidence by a Court official shall be for the sole purpose of marking, **comparison with the original**, and identification by witnesses of such documentary evidence. The Court official shall have no power to rule on objections to any question or to the admission of exhibits, which objections shall be resolved by the Court upon submission of the report and the transcripts within ten days from termination of the hearing.
>
> ...

---

1 See RRCTA, Rule 1, Section 3.

> SEC. 5. *Presentation of voluminous documents or long accounts.- ...*
>
> (b) ***Pre-marking and availability of originals.***- The receipts, invoices, vouchers or other documents covering the said accounts or payment to be introduced in evidence must be pre-marked by the party concerned and submitted to the Court in order to be made accessible to the adverse party who desires to check and verify the correctness of the summary and [Certified Public Accountant (CPA)] certification. **The original copies** of the voluminous receipts, invoices or accounts must be ready for verification and comparison in case doubt on its authenticity is raised during the hearing or resolution of the formal offer of evidence.
>
> ...
>
> Rule 13
> TRIAL BY COMMISSIONER
>
> ...
>
> SEC. 3. *Findings of independent CPA.* - **The submission by the independent CPA of pre-marked documentary exhibits shall be subject to verification and comparison with the <u>original documents</u>**, the availability of which shall be the primary responsibility of the party possessing such documents and, secondarily, by the independent CPA[.][2]
>
> ...

Taken together, these provisions underscore the requirement that parties must present original documents before the Court may consider them as evidence, unless a party sufficiently establishes the unavailability of originals and circumstances justify the presentation of secondary evidence. In this case, respondent expressly agreed with observation of Special First Division and did not contest denial of the subject BIR CORs of SRI's branches for failure to submit the originals for comparison.

Secondly, respondent never challenged the Special First Division's evidentiary ruling. Respondent did not move for reconsideration of the Special First Division's 05 July 2024 Decision[3] (**assailed Decision**). Respondent likewise did not assert the admissibility of the subject BIR CORs of SRI's branches in its Comment[4] on petitioner Commissioner of Internal Revenue's (**petitioner**'s/**CIR**'s) Motion for Reconsideration[5] (**MR**) on the assailed Decision. Through this inaction, respondent effectively acquiesced in

[2] Italics in the original text, emphasis and underscoring supplied.
[3] *Rollo*, pp. 19-42.
[4] Division Docket, Volume II, pp. 1002-1022.
[5] Id., pp. 993-999.

evidentiary ruling of Special First Division and allowed the denial of the subject BIR CORs of SRI's branches to attain finality at the Division level.

Thirdly, respondent did not make a tender of excluded evidence with respect to the documents disallowed by the Special First Division. Under Section 40[6] of Rule 132 of the Revised Rules on Evidence (**RRE**), when documentary or object evidence is excluded, the offeror must cause the excluded documents to be attached to or made part of the record; if the excluded evidence is oral, the offeror must state for the record the witness' particulars and the substance of the proposed testimony. This procedure exists specifically "for purposes of appeal," because **only then can the appellate court consider the same in disposing the case.**

Absent such tender, the excluded documents do not form part of the records, and the reviewing court has no factual and procedural basis to re-evaluate their admissibility or probative value.[7] *Quod non est in actis, non est in mundo*. What is not in the records is not in the world — and certainly not in the record for the Court *En Banc*'s review. For the appellate court to consider as evidence, which was not offered by one party at all during the proceedings below, would infringe the constitutional right of the adverse party — in this case, petitioner, to due process of law.[8]

Fourthly, it bears noting that *People of the Philippines, v. Ybo Lastimosa*[9] (**Lastimosa**) is a criminal case and the case itself preliminarily mentioned that "in criminal cases, an appeal throws the entire case wide open for review and the reviewing tribunal **can correct errors, though <u>unassigned</u> in the appealed judgment**, or even reverse the trial court's decision based on grounds other than those that the parties raised as errors." This principle, however, applies specifically to criminal proceedings and cannot justify the relaxation of evidentiary rules in this tax case. Consequently, reliance on *Lastimosa* cannot serve as basis to admit the BIR CORs of SRI's branches that the Special First Division properly excluded.

***Finally*, the wholesale admission of photocopies is especially problematic given the nature of the case: a tax refund claim, where the documents and pieces of evidence submitted directly affect the amount to be refunded, that is, the amount to be released from the public treasury, if warranted. In such cases, the requirement that claimants present original documents does not constitute mere**

---

6 SEC. 40. *Tender of excluded evidence.*
7 *Fortune Tobacco Corporation v. Commissioner of Internal Revenue*, G.R. No. 192024, 01 July 2015.
8 Id.
9 G.R. No. 265758, 03 February 2025.

technicality but serves as a substantive safeguard protecting public funds. The *ponencia*'s reliance on *Lastimosa* appears to overlook this context and the heightened evidentiary burden, *i.e.*, *strictissimi juris*, imposed upon taxpayers in refund claims.[10] Thus, while the RRE now permit duplicates under certain conditions, tax refund cases typically fall within the exceptions that require originals.[11]

In sum, the *ponencia*'s wholesale admission of photocopies — unsupported by any showing of unavailability of originals, unpreserved by motion or assignment of error and untendered under the rules — effectively invites this Court *En Banc* to discard the very safeguards the RRCTA was designed to enforce. Rules impose strict requirements because public funds remain finite and must be protected.

Having established that the denial of the BIR CORs of SRI's branches must be affirmed, I further note that such denial carries no material consequence to resolution of this case. I respectfully submit that the presentation of said BIR CORs does not constitute a prerequisite for sustaining a claim for refund of the subject excess and unutilized CWTs.

Let me explain.

A claim for refund of excess CWT pertains to income tax and constitutes a right that properly belongs to petitioner. It is well-settled that withholding tax is a method of collecting tax in advance and that a withholding tax on income necessarily implies that the amount of tax withheld comes from the income earned by the taxpayer/payee.[12]

Section 236 of the National Internal Revenue Code (**NIRC**) of 1997, as amended, merely requires registration of taxpayers and their tax types, including income tax. In relation thereto, Revenue Regulations (**RR**) No. 7-2012,[13] which provides for the updated and consolidated procedures relative to primary registration, updates, and cancellation procedures, explicitly states

---

[10] See *Chevron Holdings, Inc. (Formerly Caltex Asia Limited) v. Commissioner of Internal Revenue*, G.R. No. 215159, 05 July 2022.

[11] Rule 130
RULES OF ADMISSIBILITY
SEC. 4. *Original of Document.* –
...
(c) A duplicate is admissible to the same extent as an original unless (1) a genuine question is raised as to the **authenticity** of the original, or (2) in the circumstances, it is **unjust** or inequitable to admit the duplicate in lieu of the original. (Emphasis supplied)

[12] *Commissioner of Internal Revenue v. La Flor Dela Isabela, Inc.*, G.R. No. 211289, 14 January 2019.

[13] Amended Consolidated Revenue Regulations on Primary Registration, Updates, and Cancellation.

that for business entities with branches, registration for income tax shall be made only with head office.[14]

A careful reading of the foregoing provisions reveals that registration of income tax as a tax type attaches solely to the head office. Branches operate merely as extensions of the head office and do not possess separate registration for income tax. Consequently, the NIRC of 1997, as amended, does not treat branches as separate income tax-registered entities.

Accordingly, prevailing tax rules treat head office and its branches as one and same taxpayer for income tax purposes. Registration of income tax under head office necessarily covers operations of its branches and facilities. Thus, law does not require separate proof of income tax registration for each branch to support claim for refund of excess and unutilized CWTs.

All told, I vote to **DENY** the Petition for Review filed by petitioner Commissioner of Internal Revenue for lack of merit and and, thereby, **AFFIRM** the Special First Division's Decision dated 05 July 2024 and Resolution dated 16 January 2025.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

---

[14] SECTION 9. *Requirement for the Registration of Each Type of Internal Revenue Tax.* — ...

...

For purposes of determining the proper tax type (*i.e.*, whether VAT or other percentage taxes) based on the nature of the business activity of the taxpayer, the following rules shall apply:

...

vii. *Registration for Withholding Tax.*
The registration for the pertinent withholding tax types shall be made by all withholding agents, such as NGAs and its instrumentalities, GOCCs, LGUs including certain tax-exempt entities. They shall likewise register the applicable tax types on their proprietary function.

...

With respect to business entities with branch/es, the rules on the **registration of tax types** as provided hereunder shall be observed:

1) *Registration shall be with the* ***HO [head office] only***
i. **Income Tax** (Emphasis and underscoring supplied)