REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL SECOND DIVISION

WATSONS PERSONAL CARE STORES (PHILIPPINES), INC., *Petitioner,*	**CTA CASE NO. 10504**
	Members:
- versus -	**RINGPIS-LIBAN**, *Chairperson* **MODESTO-SAN PEDRO**, *and* **FERRER-FLORES**, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: 3:47 pm

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RESOLUTION

***MODESTO-SAN PEDRO, J.*:**

For the Court's resolution is respondent's *Motion for Partial Reconsideration (Re: Decision promulgated on 16 February 2026)*, filed on March 9, 2026, with petitioner's *Comment*, filed on April 15, 2026, against this Court's *Decision* dated February 16, 2026 ("Assailed Decision") partially granting petitioner's claim for refund of its excess and unutilized creditable withholding taxes ("CWT") for taxable year ("TY") 2018.

Respondent insists that the Court erred in ruling that petitioner is entitled to the refund claimed as it failed to: (1) establish the direct linkage between the CWT and the income as reflected in the Annual Income Tax Return; (2) comply with *Revenue Memorandum Order No. 53-98* and *Revenue Regulations No. 2-2006*; and (3) prove the actual remittance of the taxes withheld.

However, as pointed out by petitioner in its Comment, respondent's arguments are a mere rehash of those raised in his Answer – arguments which were already considered by the Court when it rendered the Assailed Decision and squarely discussed therein. Without any new substantial and persuasive argument from respondent worthy of the Court's consideration, We shall no longer belabor discussing these matters again.

Indeed, while a motion for reconsideration, by its nature, may tend to dwell on issues already resolved in the decision or resolution sought to be reconsidered, a circumstance which should not be an obstacle for a reconsideration, [respondent] must still raise matters substantially plausible or compellingly persuasive to warrant a reversal of the Court's previous ruling.[1]

Further, the grounds relied on being mere reiterations of the issues already passed upon by the Court, there is no need to "cut and paste" pertinent portions of the Decision or re-write the *ponencia* in accordance with the outline of the instant motion.[2]

FOR THESE REASONS, respondent's *Motion for Partial Reconsideration (Re: Decision promulgated on 16 February 2026)* is **DENIED** for lack of merit.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

CORAZON G. FERRER-FLORES
Associate Justice

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[1] *Department of Energy v. Commissioner of Internal Revenue*, G.R. No. 260912 (Resolution), August 30, 2023.

[2] *Social Justice Society Officers v. Lim*, G.R. Nos. 187836 & 187916 (Resolution), March 10, 2015.