REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

CASAS+ARCHITECTS, INC.,
Respondent.

CTA *EB* NO. 2601
(CTA Case No. 10058)

Present:

DEL ROSARIO, *P.J.,*
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, *and*
ANGELES, ***JJ.***

Promulgated:
JAN 0 8 2024 4:05pm

x - x

RESOLUTION

CUI-DAVID, J.:

This resolves petitioner's *Motion for Reconsideration*[1] filed through registered mail on July 31, 2023, and received by the Court on August 3, 2023, with respondent's *Opposition*[2] (*re: Petitioner's Motion for Reconsideration)* filed through registered mail on August 17, 2023, and received by the Court on August 30, 2023.

Petitioner seeks reconsideration of this Court's Decision[3] promulgated on July 7, 2023 (*assailed Decision*), the dispositive portion of which reads:

> **WHEREFORE**, premises considered, the *Petition for Review* filed by the Commissioner of Internal Revenue is **DENIED** for lack of merit. The assailed Decision dated July 9, 2021 and Amended Decision dated March 15, 2022 are **AFFIRMED**.

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[1] *En Banc (EB)* Docket, pp. 101-108.
[2] *EB* Docket, pp. 114-119.
[3] *EB* Docket, pp. 80-96.

SO ORDERED.

In asking for a reconsideration, petitioner maintains that:

1. The Petition for Review filed by [respondent] seeking the refund of Php9,989,997.00 representing its alleged excess and unutilized creditable withholding taxes (CWT) for taxable year 2016 was filed out of time;

2. Proof of actual remittance of alleged withholding taxes to the Bureau of Internal Revenue (BIR) is indispensable to establish respondent's entitlement to CWT refund; and,

3. Tax refunds are construed *strictissimi juris* against the taxpayer. Hence, entitlement to tax refund must be duly proven.

By way of an *Opposition*, respondent counters that the issues raised by petitioner in his motion for reconsideration were already passed upon and pronounced without merit by the Court *En Banc* in its *assailed Decision*. Hence, there being no additional argument substantial enough to warrant modification of the *assailed Decision*, petitioner's motion must be denied, says respondent.

Petitioner's *motion* must fail.

Indeed, all the arguments raised by petitioner in his *Motion for Reconsideration* merely mimic the same flawed assertions in his *Petition for Review*, all of which have been determined and passed upon, first by the Court in Division and subsequently on appeal by the Court *En Banc*. Petitioner failed to advance any new or substantial reason to justify a departure from the previous conclusion and findings of the Court.

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration* is **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

x---x

We Concur:

ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice