REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

GRID SOLUTIONS (U.S.) LLC,
Respondent.

CTA EB No. 2814
(CTA Case No. 10146)

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

Promulgated:
JAN 30 2026

x- -x

RESOLUTION

REYES-FAJARDO, J.:

On January 9, 2025, a Decision[1] was rendered, the *fallo* of which reads:

> **WHEREFORE,** in light of the foregoing considerations, the Petition for Review is **DENIED** for lack of merit. Accordingly, the assailed Court of Tax Appeals Second Division Decision and Resolution promulgated on February 28, 2023 and October 9, 2023, respectively, in CTA Case No. 10146 are **AFFIRMED.**
>
> **SO ORDERED.**

In said Decision, the Court *En Banc* affirmed the Decision of the Special Second Division of this Court ("Court in Division"), ordering

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[1] Docket, pp. 10 - 36.

petitioner Commissioner of Internal Revenue ("CIR") to refund respondent Grid Solutions (U.S.) LLC. the total amount of ₱8,683,100.00, representing respondent's erroneously paid capital gains tax on its sale of Aclara PH shares to Aclara US, by virtue of its exemption pursuant to Article 14 of the Philippine Tax Convention with the United States of America.

Unyielding, the CIR moved for reconsideration of said Decision.[2] Petitioner maintains, yet again, that the Court erred in not dismissing the respondent's Petition for Review for failure to comply with the verification and non-forum shopping certification requirements.[3]

On the other hand, respondent submits that petitioner's argument is a mere rehash of the same argument in his Motion for Reconsideration before the Court in Division.[4]

The motion lacks merit.

Respondent has established substantial compliance with the verification and certification of non-forum shopping requirements. Respondent expressly manifested that it was unable to submit the authenticated verification and certification of non-forum shopping at the time of filing their judicial claim, on account of distance and time constraints. It submitted to the Court the Apostilled Verification and Certification of Non-Forum Shopping and Director's Certificate as soon as they were able to secure them.

This issue was already passed upon and judiciously ruled by both the Court in Division and the Court *En Banc*. To reinvent the wheel is a wastage of Court's time and resources.[5]

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2 Respondent's *Motion for Reconsideration* filed via registered mail on February 5, 2025, and electronically on February 6, 2025. Docket, pp. 78 - 82.

3 It is noted that the second argument in petitioner's *Motion for Reconsideration*, that "*the Court in Division erred in ruling that the subject deficiency tax assessments and subsequently issued warrant of distraint and/pr levy are void for violation of respondent's right to due process*," is clearly an oversight on the part of petitioner. Thus, the same was ignored in the resolution of the *Motion*.

4 Respondent's *Comment/Opposition (re: Petitioner's Motion for Reconsideration dated 05 Feb.2025)*, personally and electronically on April 16 and 21, 2025, respectively. Docket, pp. 97 - 107.

5 *Social Justice Society (SJS) Officers, et al. v. Lim*, G.R Nos. 187836 & 187916, March 10,2015.

WHEREFORE, petitioner's *Motion for Reconsideration* is **DENIED** for lack of merit. The Decision promulgated on January 9, 2025 is **AFFIRMED.**

SO ORDERED.

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

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

Corazon G. Ferrer-Flores
CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice