

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE, **CTA *EB* NO. 2886**
(CTA Case No. 10256)

Petitioner,

Present:

-versus-

RINGPIS-LIBAN, PJ,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and
ANGELES, JJ.

ROYAL CARIBBEAN CRUISES
LTD., doing business under the name
RCL REGIONAL OPERATING
HEADQUARTERS,

Promulgated:

Respondent.

JUN 24 2026

[Signature]
10:25 a.m.

X -----

X

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is petitioner's *Motion for Reconsideration* (of the Decision dated 02 December 2025), filed via registered mail on December 18, 2025, assailing this Court's December 2, 2025 Decision, without any comment from respondent.¹

The Motion lacks merit.

Respondent essentially raises three arguments against Our ruling: (1) that respondent did not make an erroneous payment that entitles it to a refund; (2) that respondent failed to exhaust administrative remedies; and (3) that respondent failed to substantiate its claim. The first two of these, however, are rehashes of petitioner's arguments from its Petition for Review. While lightly

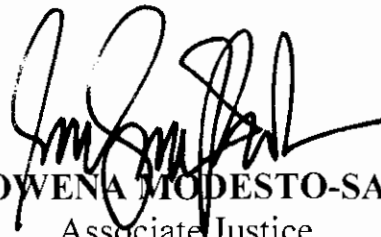
¹ Records Verification, February 27, 2026, *Rollo*, unpaginated.

edited, with some parts removed, said arguments mainly consist of paragraphs copied near-verbatim from the Petition. These have consequently already been addressed and refuted in the Assailed Decision. Thus, there is no need to repeat Our discussions by covering these again.²

As for petitioner's contention that respondent failed to substantiate its refund claim, the argument is made via general, platitudinous statements about substantiating refund claims. These are not, however, actually applied to the case at bar or to the *specific* findings of the Court in Division. Being devoid of substance, they pose no actual challenge to Our ruling.

FOR THESE REASONS, petitioner's *Motion for Reconsideration (of the Decision dated 02 December 2025)*, filed via registered mail on December 18, 2025, is hereby **DENIED** for lack of merit. The Decision, dated December 2, 2025, is **AFFIRMED**.

SO ORDERED.

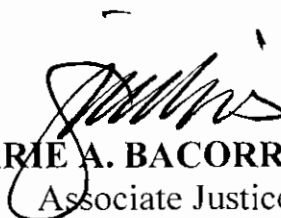


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

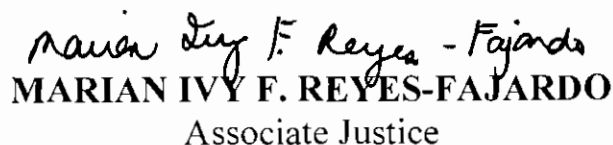
WE CONCUR:



MA. BELEN M. RINGPIS-LIBAN
Presiding Justice



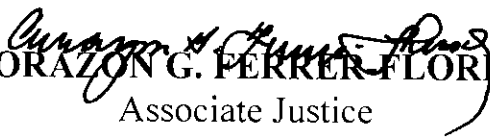
JEAN MARIE A. BACORRO-VILLENA
Associate Justice



MARIAN IVY F. REYES-FAJARDO
Associate Justice

² See *Roque v. Commission on Election*, G.R. No. 188456 (Resolution), February 10, 2010; see also *Shangri-La International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938 (Resolution), January 22, 2007; see also *Ortigas and Company Limited Partnership v. Velasco*, G.R. Nos. 109645 & 112564 (Resolution), March 4, 1996.


LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice