REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

PETRON CORPORATION,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NOS. 10252 & 10297

Members:

RINGPIS-LIBAN, *Chairperson,*
MODESTO-SAN PEDRO, *and*
FERRER-FLORES, *JJ.*

Promulgated:
AUG 14 2024
9:30 a.m.

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DECISION

MODESTO-SAN PEDRO, J.:

The Case

Before the Court are two consolidated Petitions for Review.

The first Petition, docketed as CTA Case No. 10252 and filed on January 30, 2020, prays that the Court (a) declare petitioner not liable for excise tax on its importations of alkylate in February 2018; (b) declare petitioner entitled to a refund of or issuance of tax credit certificate for the aggregate amount of ₱34,536,789.00, representing excise taxes erroneously paid by petitioner on importations of alkylate covered by Bureau of Customs ("BOC") Single Administrative Document ("SAD") No. 6WOA1800019; and (c) order respondent Commissioner of Internal Revenue to grant petitioner a refund or tax credit certificate in the amount of ₱34,536,789.00.

The second Petition, docketed as CTA Case No. 10297 and filed on July 1, 2020, prays that the Court (a) declare petitioner not liable for excise tax on its importations of alkylate in May 2018; (b) declare petitioner entitled to a refund of or issuance of tax credit certificate for the aggregate amount of ₱35,046,886.00, representing excise tax erroneously paid by petitioner on importation of alkylate covered by BOC SAD No. 6WOA1800100; and (c) order respondent to grant petitioner a refund or tax credit certificate in the amount of ₱35,046,886.00.

Also pending resolution by this Court is petitioner's *Manifestation (Re: Supreme Court Resolution dated 24 January 2024 in G.R. No. 255961)* ("Manifestation"), filed on July 11, 2024.

The Parties

Petitioner Petron Corporation is a corporation organized and existing under the laws of the Philippines, with principal office at San Miguel Corporation, Head Office Complex, 40 San Miguel Avenue, 1550 Mandaluyong City.[1]

Respondent Commissioner of Internal Revenue ("CIR") is the chief of the Bureau of Internal Revenue ("BIR"), a government agency tasked to, among others, assess and collect all national internal revenue taxes and charges and enforce all forfeitures, penalties, and fines connected therewith.[2]

The Facts

On January 30, 2018 and April 4, 2018, petitioner paid the excise taxes covered by BOC SAD No. 6WOA1800019.[3] It then paid the excise taxes covered by BOC SAD No. 6WOA1800100 on May 2, 2018 and July 13, 2018.[4]

Later, petitioner filed an administrative claim for the excise taxes covered by BOC SAD No. 6WOA1800019 on January 23, 2020[5] and a separate claim for the excise taxes covered by BOC SAD No. 6WOA1800100 on April 24, 2020.[6]

On January 30, 2020, petitioner filed the Petition docketed as CTA Case No. 10252. Respondent filed his Answer[7] thereto on February 27, 2020.

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[1] *See* Exhibit "P-1," *Rollo* (CTA Case No. 10252) Vol. 4, pp 1603-1621.

[2] *See* Joint Stipulation of Facts and Issues, *Rollo* (CTA Case No. 10252) Vol. 2, p. 859.

[3] *See* Exhibits "P-5," "P-9," "P-9-A," and "P-9-B," *Rollo* (CTA Case No. 10252) Vol. 4, pp. 1640 to 1641, 1646, 1647 to 1648, and 1649 to 1650, respectively; *see also* Exhibits "P-49-1" to "P-49-2." "P-49-3" to "P-49-4," and "P-49-7."

[4] *See* Exhibit "P-6," "P-10-A," "P-10-B," and "P-10," *Rollo* (CTA Case No. 10252) Vol. 4, pp. 1642 to 1643, 1652, 1653, and 1651, respectively; *see also* Exhibits "P-49-1" to "P-49-2," "P-49-5," "P-49-6," and "P-49-8."

[5] *See* Amended Pre-Trial Order, dated March 30, 2022, *Rollo* (CTA Case No. 10252) Vol. 3, p. 1467; *see also* Exhibits "P-15" and "P-14," *Rollo* (CTA Case No. 10252) Vol. 4, pp. 1684, and 1663 to 1676, respectively.

[6] *See* Amended Pre-Trial Order, dated March 30, 2022, *Rollo* (CTA Case No. 10252) Vol. 3, p. 1467; *see also* Exhibits "P-17" and "P-16", *Rollo* (CTA Case No. 10252) Vol. 4, pp. 1796, and 1686 to 1694, respectively.

[7] *Rollo* (CTA Case No. 10252) Vol. 1, pp. 114-125.

Petitioner then filed the Petition docketed as CTA Case No. 10297 on July 1, 2020. Respondent filed his Answer[8] thereto on September 18, 2020.

The Court consolidated the two Petitions through a Resolution,[9] dated January 14, 2021, acting on petitioner's Motion for Consolidation with Prayer to Defer Pre-Trial Conference,[10] filed on September 16, 2020.

After trial, during which respondent chose to forego presenting witnesses,[11] respondent filed his Memorandum[12] on April 28, 2023. Petitioner filed its Memorandum on August 4, 2023.[13] The Court then submitted these cases for decision through a Minute Resolution,[14] dated August 15, 2023.

Hence, this Decision.

The Issue

Based on the parties' Joint Stipulation of Facts and Issues,[15] filed on June 18, 2021, the following are the issues presented for the Court's resolution:

(a) Whether petitioner is entitled to the refund of excise taxes allegedly erroneously paid on importations of alkylate in 2018;

(b) Whether petitioner's importations of alkylate on February 1, 2018 and May 2, 2018 are subject to excise tax under *Section 148(f) of the National Internal Revenue Code of 1997, as amended* ("*NIRC*");

(c) Whether said importations of alkylate are subject to excise tax under *Section 148(e) of the NIRC*; and

(d) Whether the imposition of excise taxes on petitioner's importation of alkylate constituted double taxation.

Arguments of the Parties

Petitioner's Arguments

Petitioner raises the following arguments:

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8 *Rollo* (CTA Case No. 10297), pp. 364-378.
9 *Rollo* (CTA Case No. 10252) Vol. 1, pp. 152-153.
10 *Id.* at 141-145.
11 *See* Manifestation, *Rollo* (CTA Case No. 10252) Vol. 4, pp. 2027-2029.
12 *Id.* at 2068-2079.
13 *Id.* at 2091-2152.
14 *Id.*, unpaginated.
15 *Rollo* (CTA Case No. 10252) Vol. 2, pp. 859-883.

(a) Its importations of alkylate on February 1, 2018 and May 2, 2018 are not subject to excise tax under *Sections 148(f) and (e) of the NIRC*;
(b) Alkylate is used solely as a blending component for the production of gasoline and is thus not subject to excise tax under the aforementioned provisions;
(c) Respondent's imposition of excise taxes on both finished gasoline and imported alkylate resulted in double taxation; and
(d) Petitioner is entitled to the refunds sought.

Respondent's Arguments

Respondent counters the above with the following:

(a) Alkylate is a product of distillation similar to naphtha and is thus subject to excise tax under *Section 148(e) of the NIRC*;
(b) Said provision does not qualify between primary or secondary products of distillation in imposing excise tax; and
(c) Claims for refund are strictly construed against claimants.

The Ruling of the Court

The Petition for Review must be granted.

The Court has jurisdiction over the consolidated Petitions

Under *Section 7(a)(2) of the Revised Rules of the Court of Tax Appeals, as amended*, this Court has exclusive appellate jurisdiction over, among other kinds of rulings, the inaction of the CIR in cases involving refunds of internal revenue taxes. *Sections 204(c) and 229 of the NIRC*, meanwhile, place restrictions on this jurisprudence. They effectively require that, before this Court can take cognizance of a judicial claim for refund, (a) an administrative claim for refund has already been filed with the BIR; and (b) both the administrative claim and the appeal to the same were filed within two years from the payment of the tax or penalty.

Here, both Petitions were filed in response to the CIR's inaction on separate administrative claims seeking refunds of the paid excise taxes under BOC SAD No. 6WOA1800019 and BOC SAD No. 6WOA1800100, respectively. They thus fall under the Court's jurisdiction over the CIR's inaction on cases involving the refund of internal revenue taxes.

Furthermore, all claims were filed within the applicable prescriptive periods. The relevant dates are as follows:

CTA Case No.	Date of payment of excise taxes	Last day of applicable two-year period	Date of filing of corresponding administrative claim	Date of filing of corresponding Petition for Review
10252	January 30, 2018 & April 4, 2018	January 30, 2020 & April 4, 2020	January 23, 2020	January 30, 2020
10297	May 2, 2018 & July 13, 2018	May 2, 2020 & July 13, 2020	April 24, 2020	July 1, 2020

For CTA Case No. 10252, both the administrative and judicial claims were filed on time, with the Petition having been filed on the very last day allowed for doing so.

The same seemingly cannot be said for CTA Case No. 10297: the last day for filing a judicial claim for the first amount paid on May 2, 2018 was on May 2, 2020, but petitioner only filed the corresponding Petition on July 1, 2020.

However, due to the Enhanced Community Quarantine and Modified Enhanced Community Quarantine in force in the National Capital Region in the year 2020, *Supreme Court Administrative Circular Nos. 35-2020 & 39-2020* extended the deadline for court submission falling due from April 27, 2020[16] up to May 31, 2020. The issuances effectively deferred the deadlines for such submissions to July 1, 2020.

Given that the May 2, 2020 deadline for filing a judicial claim in CTA Case No. 10297 fell within the range covered by the two Circulars, said deadline was moved to July 1, 2020. Petitioner filed Petition for CTA Case No. 10297 on July 1, 2020, the last day allowed for doing so. It is thus also timely filed.

Given that both Petitions (a) involve a matter of which this Court can take cognizance; (b) are preceded by timely filed administrative claims; and (c) were themselves timely filed, this Court has jurisdiction over the consolidated cases at bar.

Petitioner's importations of alkylate are not subject to excise tax

To review, petitioner paid excise taxes imposed on its importations of alkylate. It now claims that said payments were made in error as its importations of alkylate are not subject to the excise taxes imposed by *Sections 148(f) and (e) of the NIRC*. Respondent disagrees—to him, alkylate is a product of distillation similar to naphtha and is thus subject to excise taxes under *Section 148(e) of the NIRC*.

[16] This is the date on which *Supreme Court Administrative Circular No. 35-2020* was issued.

We find for petitioner.

Alkylate does not fall under Section 148(e) of the NIRC

The controversy here mainly arises from *Section 148(e) of the NIRC*, so a review of said section is in order:

> SEC. 148. Manufactured Oils and Other Fuels. — *There shall be collected on refined and manufactured mineral oils and motor fuel, the following excise taxes which shall attach to the goods hereunder enumerated as soon as they are in existence as such*:
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> . . . .
>
> (e) *Naphtha, regular gasoline and other similar products of distillation*, per liter of volume capacity, Four pesos and eighty centavos (P4.80): Provided, however, That naphtha, when used as a raw material in the production of petrochemical products or as replacement fuel for natural-gas-fired-combined cycle power plant, in lieu of locally-extracted natural gas during the non-availability thereof, subject to the rules and regulations to be promulgated by the Secretary of Energy, in consultation with the Secretary of Finance, per liter of volume capacity, Zero (P0.00): Provided, further, That the by-product including fuel oil, diesel fuel, kerosene, pyrolysis gasoline, liquefied petroleum gases and similar oils having more or less the same generating power, which are produced in the processing of naphtha into petrochemical products shall be subject to the applicable excise tax specified in this Section, except when such by-products are transferred to any of the local oil refineries through sale, barter or exchange, for the purpose of further processing or blending into finished products which are subject to excise tax under this Section;
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> . . . .
>
> (Italics supplied)

The question here is whether alkylate can be considered a product of distillation similar to naphtha and/or regular gasoline.

Unfortunately for respondent, the Supreme Court has already ruled on this issue by declaring that the importation of alkylate is, indeed, not subject to excise taxes under the aforementioned provisions. The case of *Petron Corporation v. Commissioner of Internal Revenue*[17] ("*Petron*"), which involves the same parties as these consolidated cases, is instructive here. We quote various significant portions of the Decision in said case below:

> Verily, since petitioner's claim for tax refund is not in the nature of a tax exemption, it is not burdened to prove that the legislature intended to exempt it from tax clearly and distinctly, contrary to the CTA Special Second Division's ratiocination. *To reiterate, alkylate is not among the*

[17] G.R. No. 255961, March 20, 2023.

articles covered by Sec. 148 (e) of the 1997 NIRC, as amended. Thus, in the absence of a law expressly and unambiguously imposing excise tax on alkylate, the appropriate rule to be applied is the strict interpretation in the imposition of taxes such that the statute must be construed most strongly against the government and in favor of the taxpayer. Simply put, insofar as excise tax is concerned, non-taxability is the rule, while taxability is the exception. Verily, ***since alkylate is not categorically covered by Sec. 148 (e) of the 1997 NIRC, as amended, the doubt should be resolved in petitioner's favor***. As burdens, taxes should not be unduly exacted nor assumed beyond the plain meaning of the tax laws.

. . . .

At this juncture, it should be clarified that between the two raw materials of alkylate, only isobutane is produced by distillation. In the Judicial Affidavit submitted by petitioner's witness, Simon Christopher Mulqueen (Mulqueen), Light C3-C5 Olefins are typically produced from a fluid catalytic cracker (FCC) and/or coker unit. Isobutane, on the other hand, can be a product of crude oil distillation or may be recovered from other petroleum refinery streams that result from catalytic cracking, catalytic reforming.

Thus, *it is incorrect to say that both raw materials utilized to produce alkylate are products of distillation, much more to declare alkylate as a product of distillation simply because its raw materials are produced through distillation.* To be sure, *Sec. 148 (e) of the 1997 NIRC, as amended, imposes excise tax on naphtha, regular gasoline, and other similar products of distillation only, and not on the raw materials or ingredients used for their production.*

. . . .

. . . [A]lkylate is a mere component which can be blended into finished gasoline to help meet the specification requirements, particularly those related to octane quality and volatility. *As aptly pointed out by petitioner, alkylate is exclusively intended for use solely as a raw material or blending component in the manufacture of unleaded premium gasoline. Alkylate has no use as a product by itself as it does not possess the necessary volatility to run a vehicle's engine.* This position has been maintained by the experts presented by petitioner during trial and affirmed by DOE OIC Director Obillo. ***Considering the intended purpose and nature of alkylate, it certainly cannot be placed under the same category as naphtha and regular gasoline.***

Consequently, the payment of excise taxes by petitioner upon its importation of alkylate is deemed illegal and erroneous in the absence of a specific provision of law that distinctly and categorically imposes tax thereon. As discussed earlier, the rule that tax laws must be construed strictissimi juris against the government and in favor of the taxpayer applies herein since Sec. 148 (e) of the 1997 NIRC, as amended, did not clearly, expressly, and unambiguously impose tax on alkylate (or those which are not directly produced by distillation).

Corollary to the above rule, the absence of a distinction in Sec. 148 (e) of the 1997 NIRC, as amended, between primary and secondary or direct and indirect products of distillation should work in petitioner's favor.

. . . .

> Therefore, in construing the phrase "other similar products of distillation" as stated in Sec. 148 (e) of the 1997 NIRC, as amended, the same must only include or be restricted to things or cases akin to, resembling, or of the same kind or class as those specifically mentioned, (i.e., naphtha and regular gasoline). In light of the Court's determination that alkylate does not belong to the same category as naphtha and regular gasoline, the same should not be subjected to excise tax.
>
> . . . .
>
> As previously pointed out, *alkylate is not among the excisable articles enumerated in Sec. 148 (e) of the 1997 NIRC, as amended. Neither can it be categorized as "other similar products of distillation" precisely because it is not a direct product of distillation.* Given this, the CTA's reliance on the CIR's administrative interpretation on the matter is utterly misplaced. To reiterate, administrative interpretations cannot go beyond or be inconsistent with the terms and provisions of the law it seeks to interpret or implement.
> (Citations omitted; emphasis and italics supplied)

We can derive three important points from the above:

(a) As alkylate is not categorically covered by *Section 148(e) of the NIRC*, and considering that ambiguities in tax laws should be construed against the government and in favor of taxpayers, the provision at issue should be interpreted as *not* imposing excise taxes on alkylate;

(b) As the intended use and nature of alkylate differ greatly from those of naphtha and regular gasoline, the former cannot be placed under the same category as the latter two substances, *i.e.* as a "similar product" to naphtha and regular gasoline; and

(c) Alkylate cannot be considered a *direct* product of distillation, especially as only one of the two raw materials typically used in the production of alkylate is itself a product of distillation.

The above points more than suffice to defang the claim that alkylate is subject to excise tax under *Section 148(e) of the NIRC*. It is neither a product that is similar to naphtha and/or regular gasoline nor a direct product of distillation. It thus does not fall under "other similar products of distillation" under the relevant provision. In any case, the statement's ambiguity should be resolved in favor of the taxpayer.

That *Petron* had not yet attained finality, given the motion for reconsideration filed by the Office of the Solicitor General, is no longer relevant. As shown in petitioner's Manifestation, the Supreme Court denied the motion for reconsideration in *Petron* on January 24, 2024. The ruling has thus attained finality, and its discussions on alkylate stand.

One other issue, specific to this case, must be addressed here. During the hearing, held on February 23, 2022, Dr. Joey Ocon, petitioner's expert witness, admitted that distillation is used in the production of alkylates:

Justice San Pedro:	Can I refer you to a diagram that our Clerk of Court will screen share?
Witness Dr. Ocon:	Yes Your Honor.
	. . . .
Justice San Pedro:	Yes. This is [a] very crude schematic diagram of an alkylation process which I was able to obtain Dr. Joey. Here it says that there is actually a distillation before alkylation is produced. In cross examination you said that distillation is already after alkylate is produced, right? I heard you.
Witness Dr. Ocon:	That's right.
Justice San Pedro:	In this diagram, it's clear that distillation occurs before alkylate is produced and alkylate is here in the very end. Can you explain the difference in your answer and in this diagram?
Witness Dr. Ocon:	Yeah, this is what you call a simplified block flow diagram of a process Your Honor. And this reactor here, that's the reactor the alkylate producer used to react the [olefins] and the isoparaffins to form alkylates. So in this exit steam labeled by reactor, the molecules which [constitute] your alkylate are already formed. *But this reactor influence stream contains unreacted reactants plus the excess acids. So you have to clean that stream first to remove the acids via a caustic soda wash and* ***then you distill it*** *to remove the unreacted isobutanes.*
	. . . .
Justice San Pedro:	What I'm saying here is even if alkylate is before the distillation part, you cannot produce alkylate in its pure form without distillation because you said there are other chemicals yet formed after the reactor column.
Witness Dr. Ocon:	Yes Your Honor. However, distillation is just one of the separation processes that you can employ. You can use other separation processes using membranes, using other physical phenomenon to do the separation process. So distillation[—]it's used to separate but [it's] not an essential component to form alkylates.

Justice San Pedro: Okay, but in the alkylation process you agree that there is a distillation process involved?

Witness Dr. Ocon: *Yes Your Honor* ***in the alkylation process employed by the refineries they are using distillation columns to purify alkylates*** *before they are ready for selling to their customers or for [use] in their blending pools.*

. . . .

Justice San Pedro: And the production of alkylate, on the other hand is not purely fractionation or chemical but also involves distillation?

Witness Dr. Ocon: *Currently* ***it involves distillation because that's the most economical and practical way of separating the product [alkylate from] its excess reactants and acids.***[18]

(Italics and emphasis supplied.)

To summarize the above, alkylate cannot be found in its "pure" form in nature—it must be separated from its excess reactants and acids. The method commonly used for such purification is distillation. In other words, (pure) alkylate is produced via a process that involves distillation.

From a review of *Petron* and the relevant facts, however, the Court now finds this insufficient to establish alkylate as subject to excise tax under *Section 148(e) of the NIRC.*

While distillation is involved in the process typically used in the industry to produce alkylate, this fact does not necessarily make alkylate a *direct* product of distillation. Consider an analogous example: importation (of alkylate, for instance) is a part of the overall production chain for locally produced gasoline, but this does not necessarily make such gasoline a direct product of importation. Correspondingly, the use of distillation for purifying alkylate does not necessarily make the substance a direct product of distillation.

More importantly, even assuming *arguendo* that alkylate is a direct product of distillation, its intended use and nature still greatly differentiate it from naphtha and regular gasoline. As already clarified in *Petron*, alkylate does not belong to the same category as naphtha and regular gasoline. It is thus not a "similar product" to the latter two. Having failed to meet one of the qualifiers of the phrase "other similar products of distillation," alkylate does not fall under said category.

[18] Transcript of the Hearing, held on February 23, 2022, pp. 26-30, Transcript of Stenographic Notes.

In sum, as alkylates cannot be classified as a product of distillation that is similar to naphtha and/or gasoline, petitioner's importations of such is not subject to excise tax under *Section 148(e) of the NIRC*. Any imposition, collection, or payment of excise taxes on such importation based on said provision is thus erroneous and illegal.

Alkylate does not fall under Section 148(f) of the NIRC

Neither should petitioner's importation of alkylate be subjected to excise tax under *Section 148(f) of the NIRC*.

The provision imposes excise tax on "[u]nleaded premium gasoline, per liter of volume capacity." Unlike *Section 148(e) of the NIRC*, however said provision does not include "similar products" within its ambit. Alkylate is not unleaded premium gasoline and, consequently, does not fall under *Section 148(f) of the NIRC*, even if We were to assume that the former substance is somehow similar to the latter.

As such, petitioner's importations of alkylate are not subject to excise tax under *Section 148(f) of the NIRC* either.

Issue on double taxation rendered moot by the preceding discussions

The Court need not cover the claim that the imposition of excise tax on petitioner's importation of alkylate constitutes double taxation. We have already found that said imposition, even by itself, is erroneous and illegal. The question has thus been rendered moot and academic.

Petitioner is entitled to the refunds sought

Section 204(c) provides for the recovery of taxes erroneously or illegally collected:

> SEC. 204. Authority of the Commissioner to Compromise, Abate and Refund or Credit Taxes. — *The Commissioner may* —
>
> . . . .
>
> (C) *Credit or refund taxes erroneously or illegally received or penalties imposed without authority*, refund the value of internal revenue stamps when they are returned in good condition by the purchaser, and, in his discretion, redeem or change unused stamps that have been rendered unfit for use and refund their value upon proof of destruction. No credit or refund

of taxes or penalties shall be allowed unless the taxpayer files in writing with the Commissioner a claim for credit or refund within two (2) years after the payment of the tax or penalty: Provided, however, That a return filed showing an overpayment shall be considered as a written claim for credit or refund.

. . . .

(Italics supplied)

To clarify, an "erroneous or illegal tax" is defined as one levied without statutory authority, or upon property not subject to taxation, or by some officer having no authority to levy the tax, or one which is some other similar aspect is illegal.[19]

As discussed above, petitioner's importations of alkylate is not subject to excise tax. Its payment of such taxes on said importations was thus erroneous and illegal. It erroneously paid such taxes despite not being liable for such. Meanwhile, the imposition of excise taxes was illegal, insofar as it was made upon property not subject to such tax and finds no basis in the relevant provisions of law.

Finally, the evidence on record shows that petitioner did, indeed, pay the amounts for which it now seeks a refund. The Certification, dated April 18, 2018, with attached Customs Payment Receipts, issued on January 30, 2018 and April 4, 2018, respectively,[20] states that petitioner paid ₱55,720,752.00, ₱34,536,789.00 of which was for excise taxes as assessed in BOC SAD No. 6WOA1800019.[21] Similarly, the Certification, dated October 8, 2018, with attached Customs Payment Receipts, issued on May 2, 2018 and July 13, 2018,[22] states that petitioner paid, in part, ₱53,095,995.00, ₱35,046,886.00 of which was for excise taxes as assessed in BOC SAD No. 6WOA1800100.[23] The table below summarizes these findings:

Assessment (BOC SAD No.)	Amount of Excise Tax Assessed	Receipt (Exhibit No.)	Date Issued	Amount of Excise Tax Paid
6WOA1800019	₱20,886,738.00	P-9-A	January 30, 2018	₱20,886,738.00
	₱13,650,051.00	P-9-B	April 4, 2018	₱13,650,051.00
			Total:	**₱34,536,789.00**
6WOA1800100	₱35,046,886.00	P-10-A	May 2, 2018	**₱35,046,886.00**

Petitioner thus proved that it paid the amounts of excise taxes it seeks to recover.

[19] *Commissioner of Internal Revenue vs. Pilipinas Shell Petroleum Corporation*, G.R. No. 188497, April 25, 2012

[20] Exhibits "P-9", "P-9-A", and "P-9-B", *Rollo* Vol. 4, pp. 1646-1050.

[21] Exhibit "P-5", *id.* at 1640-1641.

[22] Exhibits "P-10", and "P-10-A", *id.* at 1651-1652.

[23] Exhibit "P-6", *id.* at 1642-1643. The Court notes that petitioner also paid an additional ₱155,533.00 in excise taxes as per BOC SAD No. 6WOA1800100, the Certification, dated October 8, 2018, and the Customs Payment Receipt, issued on July 13, 2018. As petitioner did not pray for the refund of this amount, however, the Court shall not act on the same.

Given that the subject payments of excise tax were "erroneous and illegal," and given that it actually paid the amount sought, petitioner is entitled to the refunds it seeks.

ACCORDINGLY, the instant Petitions for Review are hereby **GRANTED**. Respondent is **ORDERED** to refund or issue tax credit certificates to petitioner, in the following aggregate amounts:

(a) **₱34,536,789.00**, representing excise taxes erroneously paid by petitioner on importations of alkylate covered by BOC SAD No. 6WOA1800019 on January 30, 2018 and April 4, 2018; and

(b) **₱35,046,886.00**, representing excise tax erroneously paid by petitioner on importation of alkylate covered by BOC SAD No. 6WOA1800100 on May 2, 2018 and July 13, 2018.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

ATTESTATION

I attest that the conclusions in the above Decision were reached in consultation before the consolidated cases were assigned to the writer of the opinion of the Court's Division.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice
Chairperson

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution and the Division Chairperson's Attestation, it is hereby certified that the conclusions in the above Decision were reached in consultation before the consolidated cases were assigned to the writer of the opinion of the Court.

ROMAN G. DEL ROSARIO
Presiding Justice