REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

DOLE PHILIPPINES, INC., Petitioner,	**CTA EB NO. 2879** (CTA Case No. 10212)
- versus -	
COMMISSIONER OF INTERNAL REVENUE, Respondent.	
x- x	**CTA EB NO. 2960** (CTA Case No. 10212)
COMMISSIONER OF INTERNAL REVENUE, Petitioner,	Present:
- versus -	**RINGPIS-LIBAN,** *PJ,* **BACORRO-VILLENA,** **MODESTO-SAN PEDRO,** **REYES-FAJARDO,** **CUI-DAVID,** **FERRER-FLORES,** **ANGELES,** *and* **TESTON,** *JJ.*
DOLE PHILIPPINES, INC., Respondent.	Promulgated: JUL 29 2026 10:15am

x- x

RESOLUTION

FERRER-FLORES, J.:

For the Court's resolution are:

1. the Commissioner of Internal Revenue's (CIR) **Motion for Reconsideration (of the Decision dated February 3, 2026)** filed on February 24, 2026, with Dole Philippines, Inc.'s (Dole) **Comment and Opposition (to the Motion for Reconsideration dated 24 February 2026)** filed on April 13, 2026; and;

2. Dole's **Motion for Reconsideration (Re: Decision dated February 3, 2026)** filed on March 2, 2026, with CIR's **Comment/Opposition (Re: Petitioner's Motion for Reconsideration dated February 27, 2026)** filed on April 6, 2026.

CIR's Motion for Reconsideration

In his *Motion for Reconsideration*, the CIR still insists that the Court in Division erred in partially granting Dole's claim for refund considering that the latter failed to substantiate the administrative claim for refund. The CIR believes that the Court should review of the very same documents which were submitted to the BIR to determine whether an administrative claim should have been granted especially when the denial was based thereon. Here, the CIR alleges that there is no indication that Dole presented before this Court the very same documents it submitted the BIR in support of its administrative claim. Hence, the CIR posits that Dole's claim for refund has no basis in fact and in law, and, must not have been granted.

In refutation, Dole points out that the CIR's arguments were already passed upon by the Court in Division, and that, it was able to comply with the requirements for claiming unutilized or excess input value-added tax (VAT) under Section 112 of the National Internal Revenue Code (NIRC) of 1997, as amended. Dole avers that the CIR failed to present evidence showing that it did not submit the documents to support its application for refund. Therefore, in the absence of contrary evidence, it should be presumed that Dole submitted the supporting documents when it filed the claim.

A cursory reading of the CIR's *Motion for Reconsideration* shows that it merely reiterated its arguments that were already considered and passed upon in the assailed Decision. There is no new and substantial matter warranting disquisition from the Court *En Banc*.

In this respect, the Supreme Court ruling in *Social Justice Society (SJS) Officers, et al. v. Lim*,[1] is instructive:

[1] G.R. Nos. 187836 & 187916, March 10, 2015 (Resolution).

> 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.
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> As succinctly put by then Chief Justice Andres R. Narvasa in *Ortigas and Co. Ltd. Partnership v. Judge Velasco* on the effect and disposition of a motion for reconsideration:
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> > The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; and it would be a needless act, too, with respect to issues raised for the first time, these being, as above stated, deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); i.e., the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.

There is, thus, no reason to belabor on the arguments put forward by the CIR.

Dole's Motion for Reconsideration

Dole avers that the prior motion for reconsideration or motion for new trial rule before elevating the matter to the Court *En Banc* must be applied in a manner faithful to its rationale to give the Court of Tax Appeals (CTA) Division a meaningful first opportunity to correct the errors assigned because the Supreme Court itself clarified that amended decision scenarios must be evaluated according to their "factual milieu". Dole posits that the portion of the Amended Decision, which reiterated its original decision, is not a "new" decision that substantially departs from the original decision; thus, the amended decision may be treated as not "entirely new". The portion of the Amended Decision, which increased the refundable amount from ₱123,351,829.83 to ₱139,447,297.40, is only a clarification/correction as to the refundable amount that is favorable to Dole and was not the subject of the *Petition for Review* that was filed before the Court *En Banc*; while, the portion of the Amended Decision, which reiterated the original decision, is not an "entirely new" adjudication.

Dole argues that it faced a real risk of forfeiting *En Banc* review if it filed a motion for reconsideration of the Amended Decision that could be treated as a prohibited second motion for reconsideration under the CTA *En Banc* practice. Assuming that a prior motion for reconsideration of the Amended Decision was required, the Court may nonetheless relax procedural rules in the interest of substantial justice, considering Dole's good-faith reliance on existing CTA jurisprudence.

In contrast, respondent echoes the Court *En Banc's* ruling in dismissing Dole's *Petition for Review* as the Amended Decision dated February 7, 2024 has already attained finality for Dole's failure to timely file a motion for reconsideration of the Amended Decision.

Dole's argument is unavailing. The Supreme Court, in *Commissioner of Internal Revenue vs. Commission on Elections (COMELEC),*[2] clarified the principle laid out in *Asiatrust Development Bank, Inc. vs. Commissioner of Internal Revenue (Asiatrust)*[3] when a motion for reconsideration to the Amended Decision is required, to wit:

> In *Asiatrust*, the CTA Division canceled certain tax assessment notices against Asiatrust Development Bank, Inc. (Asiatrust Bank) on the ground of prescription, and maintained the documentary stamp tax and final withholding tax (FWT) deficiency assessments. The CTA Division denied the CIR's motion for reconsideration, but it partly granted Asiatrust Bank's motion and set the case for hearing the reception of the originals of the documents attached to the motion. On March 16, 2010, the CTA Division issued an **Amended Decision modifying its original decision**. It canceled the DST assessment after finding that Asiatrust Bank is entitled to the immunities and privileges granted in the Tax Amnesty Law and limited Asiatrust Bank's liability to the deficiency FWT. Only Asiatrust Bank moved for reconsideration of the Amended Decision, and both parties filed a petition for review before the CTA *En Banc*. When the case reached this Court, we upheld the CTA *En Banc* in denying the CIR's appeal on procedural grounds because the CIR **failed to secure reconsideration of the Amended Decision of the CTA Division**, in violation of Section 1, Rule 8 of the RRCTA.
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> The Court, in *Asiatrust*, cited the case of *CE Luzon Geothermal Power Co., Inc. v. Commissioner of Internal Revenue* (*CE Luzon*). In *CE Luzon*, we held that the CIR correctly filed a motion for reconsideration of the CTA Division's Amended Decision because it was a **different decision**. The amended decision **modified and increased** CE Luzon Geothermal Power Co., Inc.'s (CELG) entitlement to a refund or tax credit certificate from P14,879,312.65 to P17,277,938.47; hence, the proper subject of a motion for reconsideration anew on the part of the CIR. Notably, while the CIR moved for reconsideration of the CTA Division's Amended Decision, CELG did not. Nevertheless, the Court did not rule on CELG's non-filing

[2] G.R. Nos. 244155 & 247508, May 11, 2021.
[3] G.R. Nos. 201530 & 201680-81, April 19, 2017.

> of a motion for reconsideration of the amended decision and proceeded to discuss the merits of the case.
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> It will be observed in *Asiatrust* and *CE Luzon* that the amended decision of the CTA Division is entirely new. The amended decision is based on a re-evaluation of the parties' allegations or reconsideration of new and/or existing evidence that were not considered and/or previously rejected in the original decision. In *Asiatrust*, the case was set for hearing, and the Court allowed Asiatrust Bank to submit **additional evidence**, which became the foundation of the amended decision. In *CE Luzon*, the Court **re-evaluated** the pieces of documentary evidence supporting CELG's claim for refund of unutilized input Value-Added Tax and found it meritorious, thereby increasing the amount it granted CELG for refund. In both cases, we held that the amended decisions are proper subjects of motions for reconsideration.

Also in *COMELEC*, the Supreme Court reconciled the rule on the motion for reconsideration as a pre-requisite vis-à-vis as a prohibited pleading:

> In *Cristobal v. Philippine Airlines, Inc.*, albeit a labor case, we distinguished a decision or disposition that is the proper subject of a reconsideration. We elucidated the propriety of filing a motion for reconsideration as a requisite pleading *vis-à-vis* when it is prohibited:
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> > The National Labor Relations Commission Rules of Procedure prohibits a party from questioning a decision, resolution, or order, twice. **In other words, this rule prohibits the same party from assailing the same judgment. However, a decision substantially reversing a determination in a prior decision is a discrete decision from the earlier one**. xxx
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> > This Court ruled similarly in *Solidbank Corp. v. Court of Appeals*, xxx
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> > **The Amended Decision is an entirely new decision which supersedes the original decision, for which a new motion for reconsideration may be filed again.**
> >
> > Anent the issue of Lazaro's "second" motion for reconsideration, we disagree with the bank's contention that it is disallowed by the Rules of Court. Upon thorough examination of the procedural history of this case, **the "second" motion does not partake the nature of a prohibited pleading because the Amended Decision is an entirely new decision which supersedes**

> **the original, for which a new motion for reconsideration may be filed again.**
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> In ***Barba v. Liceo De Cagayan University***, where the Court of Appeals denied a motion for reconsideration from an amended decision on the ground that it was a prohibited second motion for reconsideration, this Court held that the prohibition against a second motion for reconsideration contemplates the same party assailing the same judgment:
>
> xxx xxx xxx
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> Here, the National Labor Relations Commission['s] May 31, 2011 Decision **substantially modified** its September 30, 2010 Decision. Thus, petitioner was not precluded from seeking reconsideration of the new decision of the National Labor Relations Commission, and it was clearly an error for the Court of Appeals to find that petitioner's petition for [*certiorari*] was filed out of time on that ground. (Emphases supplied; citations omitted.)

The Court allowed the aggrieved party to seek a reconsideration of the new decision, resolution, or order because it substantially modified, altered, or reversed the previous ruling of the Court. Corollary, a new ruling that is a mere iteration of the previous one may not be reconsidered anew. We explained in *Systra Philippines, Inc. v. Commissioner of Internal Revenue*, that:

> [T]he denial of a motion for reconsideration is final. It means that the Court will no longer entertain and consider further arguments or submissions from the parties respecting the correctness of its decision or resolution. It signifies that, **in the Court's considered view, nothing more is left to be discussed, clarified or done in the case since all issues raised have been passed upon and definitely resolved. Any other issue which could and should have been raised is deemed waived and is no longer available as ground for a second motion**. A denial with finality underscores that the case is considered closed. Thus, as a rule, a second motion for reconsideration is a prohibited pleading. (Emphasis supplied)

Thus, we have prohibited the filing of a second motion for reconsideration. Under Section 7, Rule 15 of the RRCTA, in relation to Section 2, Rule 52 of the Revised Rules of Court, a second motion for reconsideration is a prohibited pleading, and therefore, does not have any legal effect. It will not toll the running of the period to appeal.

In the instant case, the Amended Decision of the CTA Division is not a "new" decision, but a reiteration of the Decision dated August 2, 2016. It was not based on a re-evaluation or re-examination of documentary exhibits presented by the parties. The CTA Division, without any modification, repeated *in toto* its discussion and ruling in the original decision that: (1) the COMELEC is liable for the deficiency basic EWT for

> its failure to withhold EWT on lease contract payments to Smartmatic and Avante; and (2) the COMELEC is not liable for deficiency interest since the liability is imposed on the responsible officer charged with the withholding and remittance of the tax. However, since the *dispositive portion* of the decision ordered the COMELEC to pay the entire amount of P49,082,867.69 (deficiency basic EWT plus deficiency interest), the CTA Division reflected in the Amended Decision the COMELEC's correct liability of P30,645,542.62 without the deficiency interest as discussed in the body of the original Decision. Indeed, **the Amended Decision is a mere clarification, a correction at best, of the amount due from the COMELEC**. *(Emphasis in original text; footnotes omitted)*

Here, the Amended Decision issued by the Court in Division increased the refundable amount from ₱123,351,829.83 to ₱139,447,297.40 after re-evaluating Dole's arguments and evidence adduced. The Court in Division even lengthily discussed the portion of the claim it reconsidered to arrive at the amended refundable amount. This could hardly be viewed as a mere clarification so as not to be considered a new decision subject of a motion for reconsideration. Stated differently, the Amended Decision issued by the Court in Division is a proper subject of a motion for reconsideration in accordance with the Revised Rules of the CTA. Dole should have first sought the reconsideration of the Amended Decision by timely filing a motion for reconsideration. Absent the motion for reconsideration, the Amended Decision attained finality insofar as Dole is concerned.

ACCORDINGLY, the **Motion for Reconsideration (of the Decision dated February 3, 2026)** filed by the Commissioner of Internal Revenue and the **Motion for Reconsideration (Re: Decision dated February 3, 2026)** filed by Dole Philippines, Inc. are both **DENIED** for lack of merit.

SO ORDERED.

CORAZON G. FERRER-FLORES
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

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

LANEE S. CUI-DAVID
Associate Justice

HENRY S. ANGELES
Associate Justice

Took no part
PAOLO S. TESTON
Associate Justice