REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

LAND BANK OF THE PHILIPPINES,
Petitioner,

- versus -

THE HONORABLE COMMISSIONER of the BUREAU OF INTERNAL REVENUE,
Respondent.

CTA EB NO. 1462
(CTA Case No. 8684)

Present:

DEL ROSARIO, *PJ*
CASTAÑEDA, JR.,
BAUTISTA,
UY,
CASANOVA,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN, and
MANAHAN, *JJ.*

Promulgated:

APR 02 2018 3:57 p.m.

x- -x

RESOLUTION

Fabon-Victorino, J.:

Obviously not convinced with the ruling of the Court, petitioner seeks reconsideration of the Decision promulgated on August 1, 2017, to which respondent filed its Opposition on October 23, 2017. The dispositive portion of the assailed Decision reads:

> **WHEREFORE**, the Petition for Review filed by Land Bank of the Philippines on June 2, 2016 is hereby **DENIED,** for lack of merit. Accordingly, the assailed Decision and Resolution dated January 21, 2016 and April 18, 2016, respectively, are hereby **AFFIRMED**.

SO ORDERED.

In moving for the reconsideration of the assailed Decision, petitioner raises the following grounds:

1. That petitioner has substantially complied with the requirements provided by law, particularly Section 204 (C) of NIRC of 1997.

2. The Court may suspend the strict application of Rules if it would frustrate rather than promote substantial justice.

Practically adopting the dissenting opinion of Presiding Justice Roman Del Rosario in the assailed Decision, petitioner submits that its letter addressed to the BIR Regional Director dated October 30, 2012, should be treated as a claim for refund in compliance with the rule as laid down in Section 204 (C) of the National Internal Revenue Code (NIRC) in relation to Section 229 of the same Code.

In rejecting petitioner's position, respondent contends that claims for refund of erroneously/illegally collected taxes must be lodged in accordance with Section 229 of the NIRC. Respondent states that instead of filing an administrative claim for refund under Section 229 of the NIRC, petitioner protested the imposition of surcharges, interest, and penalties for alleged late payment of Expanded Withholding Tax (EWT) and Documentary Stamp Tax (DST) with the Regional Director of Revenue Region No. 19, Davao City. Thus, the Court correctly ruled that without an administrative claim for refund filed, petitioner cannot seek judicial intervention from the court, says respondent.

After a careful examination of the record and meticulous evaluation of the arguments proffered by petitioner in its *Motion for Reconsideration*, the Court *En Banc* finds no sufficient and cogent reason to disturb its ruling in the assailed Decision of August 1, 2017. The arguments stated in the motion have already been thoroughly discussed and passed upon by the Court *En Banc.*

To restate the discussion is a waste of time and resources of the Court.

Nevertheless, let it be emphasized that instead of filing an administrative claim for refund as mandated under Section 229 of the NIRC of 1997, as amended, petitioner filed a letter-protest pursuant to Section 228 of the same Code, questioning the imposition of the 25% surcharges, interests and penalties. To say that petitioner's Letter dated October 30, 2012, protesting the imposition of the surcharges, interests, and penalties; and the subsequent *Motion for Reconsideration/Appeal on the Denial of Protest* filed with the Commissioner of Internal Revenue, substantially complies with the requirements of Section 229, is simply specious as the two provisions have their own specific requirements and periods.

WHEREFORE, there being no new matters and issues advanced that will merit reconsideration, let alone modification of the assailed Decision of August 1, 2017, petitioner's *Motion for Reconsideration* posted on September 5, 2017 is hereby **DENIED**, for lack of merit.

SO ORDERED.

ESPERANZA R. FABON-VICTORINO
Associate Justice

We Concur:

(I maintain my Dissenting Opinion)
~~ROMAN G. DEL ROSARIO~~
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

(On Leave)
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice