REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL SECOND DIVISION

ROYAL CARIBBEAN CRUISES LTD., doing business under the name RCL REGIONAL OPERATING HEADQUARTERS, *Petitioner,*	**CTA CASE NO. 10256** *Members*: **BACORRO-VILLENA,** *Acting Chairperson, and* **CUI-DAVID,** *JJ.*
-versus-	
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: FEB 27 2024 2:05 pm

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RESOLUTION

CUI-DAVID, J.:

This resolves respondent's *Motion for Reconsideration (Motion)* filed through registered mail on November 29, 2023, and received by this Court on December 5, 2023, with petitioner's *Comment/Opposition on Respondent's Motion for Reconsideration* filed on January 25, 2024.

Respondent prays that the Court reconsider and set aside the Decision dated November 7, 2013 (assailed Decision), which disposed of the case as follows:

> **WHEREFORE**, in light of the foregoing considerations, the instant *Petition for Review* is **GRANTED**.
>
> Accordingly, respondent is **ORDERED TO REFUND** to petitioner the amount of **₱20,737,902.28**, representing 15% FWT it erroneously withheld and remitted to the BIR for the year 2018.
>
> **SO ORDERED.**

Respondent argues that petitioner failed to exhaust administrative remedies since petitioner filed its administrative claim with the Bureau of Internal Revenue (BIR) on January 20, 2020, which is just 18 days apart prior to the filing of the present Petition for Review.

Respondent also posits that petitioner failed to substantiate its claim at the administrative level since it did not prove that it submitted complete documents in support of its claim for refund, pursuant to Revenue Memorandum Order (RMO) No. 53-98[1] and Revenue Regulations (RR) No. 2-06.[2]

On the other hand, petitioner counters that it had exhausted its administrative remedies since both its administrative and judicial claims for refund were filed within the two-year prescriptive period provided by law and that failure to submit the complete documentary requirements at the administrative level does not render the Petition for Review dismissible before the Court as the cases filed before it are litigated *de novo*. Further, respondent merely alleged that petitioner failed to submit the complete requirements without providing proof of said deficiencies; hence, devoid of any evidentiary weight.

The *Motion* is without merit.

It is settled jurisprudence that under Section 229 of the Tax Code, it does not matter how far apart the administrative and judicial claims were filed or whether the Commissioner of Internal Revenue (CIR) was actually able to rule on the administrative claim, so long as both claims were filed within the two-year prescriptive period.[3]

Also, the Supreme Court has explained that this Court is not limited by the evidence presented in the administrative claim, considering that the independence of the judicial claim for refund from its administrative counterpart is implied in Section 229 of the Tax Code, which allows the filing of both

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[1] Checklist of Documents to be Submitted by a Taxpayer upon Audit of his Tax Liabilities as well as of the Mandatory Reporting Requirements to be Prepared by a Revenue Officer, all of which Comprise a Complete Tax Docket, June 1, 1998.
[2] Mandatory Attachments of the Summary Alphalist of Withholding Agents of Income Payments Subjected to Tax Withheld at Source (SAWT) to Tax Returns With Claimed Tax Credits due to Creditable Tax Withheld At Source and of the Monthly Alphalist of Payees (MAP) Whose Income Received Have Been Subjected to Withholding Tax to the Withholding Tax Remittance Return Filed by the Withholding Agent/Payor of Income Payments, December 1, 2005.
[3] *Commissioner of Internal Revenue v. Carrier Air Conditioning Philippines, Inc.*, G.R. No. 226592, July 27, 2021; *CBK Power Company Ltd. v. Commissioner of Internal Revenue*, G.R. Nos. 193383-84, January 14, 2015.

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claims contemporaneously within the two-year prescriptive period.[4]

As such, the Court sees no compelling reason to modify or reverse the assailed Decision.

WHEREFORE, respondent's *Motion for Reconsideration* is **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

I CONCUR:

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

[4] *Commissioner of Internal Revenue v. Philippine Bank of Communications*, G.R. No. 211348, February 23, 2022, citing *Commissioner of Internal Revenue v. Univation Motor Philippines, Inc. (Formerly Nissan Motor Philippines, Inc.)*, G.R. No. 231581, April 10, 2019.