REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

GINEBRA SAN MIGUEL, INC.,
Respondent.

CTA EB No. 2544
(CTA Case Nos. 8953 & 8954)

x---x

GINEBRA SAN MIGUEL, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB No. 2555
(CTA Case Nos. 8953 & 8954)

Present:

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

Promulgated:
AUG 05 2024 11:32 am

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RESOLUTION

REYES-FAJARDO, J.:

For the Court's resolution is the Commissioner of Internal Revenue (CIR)'s Motion for Reconsideration[1] of the Decision promulgated on January 18, 2024. In the Assailed Decision, the Court *En Banc* affirmed the Court of Tax Appeals (CTA) Third

[1] *Rollo* (CTA EB No. 2554), p. 121-139.

Division (Court in Division)'s ruling, which granted Ginebra San Miguel, Inc. (GSMI)'s claim for refund to the extent of ₱319,755,320.82. GSMI had sought the refund of erroneously and excessively paid excise taxes finished goods removals from January 1, 2013 to May 31, 2013 that were produced using tax-paid raw materials. For its part, GSMI filed its Comment On/Opposition[2] to the instant motion on March 1, 2024.

In the present motion, the CIR raises the same arguments it advanced before the Court in Division and its Petition for Review before the Court *En Banc*. *First,* We already rejected its argument that that the CTA does not have jurisdiction to try the question of validity or constitutionality of BIR issuances;[3] the CTA's jurisdiction over the issue of constitutionality or validity of tax issuances is sanctioned by Section 7 of Republic Act No. 1125, as amended. *Second,* We also discussed at length the findings that support GSMI's entitlement to a partial refund.

While it is true that "a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action."[4]

There being no substantial arguments warranting reconsideration, there is no reason for the Court to reverse or modify the Assailed Decision.[5] Any further discourse will only be unnecessary and repetitive.[6]

SO ORDERED.

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

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[2] *Rollo* (CTA EB No. 2554), pp. 153-157.
[3] *Rollo* (CTA EB No. 2554), p. 123.
[4] *Shangri-la International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938 (Resolution), January 22, 2007, 541 PHIL 138-143.
[5] Ibid.
[6] *Social Justice Society (SJS) Officers, et al. v. Lim*, G.R Nos. 187836 & 187916, March 10,2015. Also see *Roque, Jr. v. Commission on Elections*, G.R. No. 188456 (Resolution), February 10, 2010, 626 PHIL 75-92).

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

ON LEAVE
CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice