REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB NO. 2584** (CTA Case No. 10050)
- versus -	Present: **DEL ROSARIO,** *P.J.,* **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
BETHLEHEM HOLDINGS, INC., Respondent.	Promulgated: OCT 2 3 2023 3:44 pm

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RESOLUTION

RINGPIS-LIBAN, *J.*:

This resolves Petitioner's "Motion for Reconsideration (En Banc Decision dated 18 May 2023)"[1] ("Motion for Reconsideration") filed on May 31, 2023, with Respondent's "Comment (Re: Motion for Reconsideration dated May 30, 2023)"[2] ("Comment") filed on July 25, 2023.

Petitioner's Motion for Reconsideration prays for the reversal and setting aside of the Decision promulgated on May 18, 2023.

The dispositive portion of the Decision promulgated by this Court on May 18, 2023 reads:

> "**WHEREFORE**, premises considered, the instant Petition for Review is **DENIED** for lack of merit. The Decision dated July

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1 Rollo, pp. 70-74.
2 *Id.,* pp. 79-88.

07, 2021 and the Resolution dated February 22, 2022 of the First Division in the case docketed as CTA Case No. 10050 are **AFFIRMED**.

SO ORDERED."[3]

In his Motion for Reconsideration, Petitioner contends that since Respondent failed to submit the complete supporting documents upon submission of the administrative claim for refund from the date of the filing of the application/submission of documents, the application for tax credit or refund should be denied.

Likewise, Petitioner argues that Respondent is already estopped from claiming a refund because although it signified its option to refund its creditable withholding tax ("CWT"), it carried over the same to the succeeding taxable year. This is in violation of "irrevocability doctrine" under Section 76 of the National Internal Revenue Code (NIRC) of 1997, as amended.

Lastly, Petitioner posits that Respondent failed to prove the requirements in order to claim a tax refund.

On the other hand, Respondent in its Comment maintains that Petitioner's Motion for Reconsideration merely provides a restatement of the same arguments proffered by Petitioner in his Petition for Review.

Respondent asserts as well that it has complied with all the requirements to be entitled to its claim for refund of the amount of Php7,589,319.00, representing its excess and unutilized CWT for calendar year 2016.

In closing, Respondent submits that it did not exercise the option to carry over its excess and unutilized CWT for calendar year 2016 to the succeeding taxable period. Since its total income tax due for calendar year 2016 was fully covered by its prior year's excess credit from calendar year 2015, its CWT for calendar year 2016, Php7,589,319.00, remained unutilized and can properly be subject to refund.

We resolve to deny Petitioner's Motion for Reconsideration for lack of merit.

The arguments raised by Petitioner in his motion are mere recapitulation of the arguments he has raised in his Petition for Review filed with this Court. In addition, these issues have been amply considered, weighed and resolved in

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[3] *Id.*, Decision dated May 18, 2023, p. 68.

the Decision promulgated on May 18, 2023. Thus, We shall not belabor, in this Resolution, to repeat the disquisitions made therein.

In sum, the Court *En Banc* finds no cogent reason to overturn the July 07, 2021 Decision and February 22, 2022 Resolution of the First Division.

WHEREFORE, premises considered, Petitioner's "Motion for Reconsideration (En Banc Decision dated 18 May 2023)" is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

CATHERINE T. MANAHAN
Associate 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

(On Official Business)
LANEE S. CUI-DAVID
Associate Justice

Corazon G. Ferrer-Flores
CORAZON G. FERRER-FLORES
Associate Justice

(Took No Part)
HENRY S. ANGELES
Associate Justice