REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

CTA EB No. 2294
(CTA Case No. 9361)

Present:

Del Rosario, P.J.,
Uy,
Ringpis-Liban,
Manahan,
Bacorro-Villena,
Modesto-San Pedro,
Reyes-Fajardo, and
Cui-David, JJ.

- versus -

DUNLEVY FOOD CORPORATION,
Respondent.

Promulgated:
JUL 1 8 2022 3:00pm

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RESOLUTION

RINGPIS-LIBAN, J.:

For resolution of the Court *En Banc* is petitioner Commissioner of Internal Revenue's *Motion for Reconsideration [En Banc Decision dated 08 February 2022]*[1] filed *via* registered mail on March 31, 2022 and received by the Court on April 19, 2022, with respondent Dunlevy Food Corporation's *Comment to Motion for Reconsideration (En Banc Decision dated 08 February 2022) dated 31 March 2022*[2] filed on June 13, 2022.

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[1] *En Banc* Docket, pp. 139-145.
[2] *Id.*, pp. 150-157.

Petitioner's *Motion* seeks reconsideration of the Decision of the Court *En Banc* promulgated on February 8, 2022,[3] ("Assailed Decision") affirming the judgment of the Second Division ("Court in Division") of this Court in CTA Case No. 9361. The dispositive portion of the assailed Decision reads:

> "**WHEREFORE**, premises considered, the Petition for Review is **DENIED**. The assailed Decision dated December 11, 2019 and the Resolution dated June 16, 2020 of the Second Division in CTA Case No. 9361 are **AFFIRMED.**
>
> **SO ORDERED.**"

In his *Motion*, petitioner insists that respondent is not entitled to the refund of, or issuance of tax credit certificate in the amount of ₱7,800,000.00. Petitioner maintains that, under RMO No. 19-2007, the Commissioner or his duly authorized representatives are not prevented from accepting a compromise penalty higher than what is provided therein. Petitioner likewise claims that the payment of compromise penalty in this case was made voluntarily by respondent and that there was no demand from petitioner to pay such amount.

Petitioner also contends that respondent failed to comply with Section 229 of the National Internal Revenue Code of 1997, as amended. He also posits that this Court lacks jurisdiction to entertain the present case.

On the other hand, respondent, in its *Comment* submits that the arguments raised by petitioner in his *Motion* are mere repetitions/rehashes of those raised in his Petition for Review, and that these arguments have already been judiciously passed upon by this Court in the Assailed Decision. As such, no new matters were raised in the present *Motion.*

After careful evaluation of the arguments raised by petitioner vis-à-vis the records of the case, the Court *En Banc* resolves to deny petitioner's *Motion for Reconsideration [En Banc Decision dated 08 February 2022]* for lack of merit. Petitioner failed to raise any new or substantial matter let alone any compelling reason to warrant the modification much less reversal of this Court's findings.

The Court *En Banc* maintains its position that this Court has jurisdiction to take cognizance of the present case. Moreover, the imposition of penalties in the present case should conform to Annex A of RMO No. 19-2007. As stated by this Court in the Assailed Decision, the imposition of the compromise penalties failed to strictly adhere to the requirements of RMO No. 19-2007.

In view of the foregoing, respondent is entitled to its claim for refund.

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[3] *Id.*, pp. 123-135.

WHEREFORE, petitioner's *Motion for Reconsideration [En Banc Decision dated 08 February 2022]* is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

(On Leave)

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

LANEE S. CUI-DAVID
Associate Justice