REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA *EB* NO. 2151** *(CTA Case No. 9887)*
	Present: **DEL ROSARIO, P.J., CASTAÑEDA, JR., UY,**
-versus-	**RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO,** *and* **REYES-FAJARDO,** *JJ.*
NORTHWIND POWER DEVELOPMENT CORPORATION, *Respondent.*	Promulgated: SEP 3 0 2021 2:51 p.m.

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RESOLUTION

MODESTO-SAN PEDRO, J.:

For resolution by this Court *En Banc* is petitioner's Motion for Reconsideration (Re: Decision dated 21 January 2021), filed via registered mail on 15 February 2021 ("Motion for Reconsideration"),[1] with respondent's Comment/Opposition (Re: Petitioner's Motion for Reconsideration), filed on 22 March 2021 ("Comment").[2]

In the Motion for Reconsideration, petitioner alleges the following:

a) The Honorable Court *En Banc* erred in ruling that the Honorable Court in Division has no jurisdiction over the instant case.

[1] Records, Vol. 1, pp. 102-115.
[2] *Id.*, pp. 125-135.

i. The Honorable Court in Division has jurisdiction over the instant case. The Petition for Review filed by respondent arose from the decision issued by petitioner. The counterclaim filed by petitioner, on the other hand, speaks of the same decision, which, therefore, is necessarily connected with the subject matter of respondent's claim, which makes the claim of petitioner a compulsory counterclaim.

ii. Should this Honorable Court *En Banc* take a second hard look at the merits of the case, it will find that petitioner's counterclaim is correct and with legal basis and that respondent is not entitled to the entire claim for refund in the amount of Php20,083,953.55.

b) The Honorable Court *En Banc* erred in ruling that petitioner's counterclaim must be dismissed for failure to exhaust administrative remedies.

i. The case involved in the instant Petition for Review is a refund case and not an assessment case. The authority to review the refund case was already vested to the revenue officers assigned to the case. What petitioner is seeking to address is the wrongful act of the revenue officers to rule in favor of respondent instead of denying the whole claim for refund. Hence, the issuance of a new letter of authority is not necessary, considering that there is already a decision on the claim which became the subject of the counterclaim.

ii. Petitioner did not violate any right. He is simply asking this Court to review the administrative decision on the claim for refund based on its merits. In fact, the denial of the instant Petition violates the right of the government to seek a judgment based on the merits of the case.

On the other hand, in the Comment, respondent counter-argues as follows:

a) The Honorable Court *En Banc* correctly ruled that the Honorable Court in Division has no jurisdiction over the instant case and petitioner's counterclaim.

i. Petitioner cannot, later on, question its own administrative decisions through this Honorable Court's proceedings, by filing a counterclaim which prays to invalidate its own previously granted tax refund.

b) The Honorable Court *En Banc* correctly ruled that the instant Petition for Review failed to exhaust administrative remedies that denied respondent of its right to due process.

We deny the Motion for Reconsideration. The arguments raised therein have already been sufficiently passed upon, discussed, and judiciously resolved in the Decision, dated 21 January 2021. Hence, there is no need for the Court to reiterate its previous pronouncements. Neither does the Motion for Reconsideration disclose any cogent reason to disturb the findings and conclusions which this Court made in said Decision. Thus, nothing is left for this Court *En Banc* to do but to deny the same.

WHEREFORE, the Motion for Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

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

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

(took no part)
MARIAN IVY F. REYES-FAJARDO
Associate Justice