REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

CASAS+ARCHITECTS, INC.,
Respondent.

CTA *EB* NO. 2599
(CTA Case No. 9806)

Present:

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

Promulgated:

JAN 08 2024 3:50pm

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RESOLUTION

CUI-DAVID, J.:

This resolves the following:

1. Petitioner's *Motion for Reconsideration*[1] filed on July 19, 2023; and

2. Respondent's *Motion to Admit Attached Opposition* with attached *Opposition (re: Petitioner's Motion for Reconsideration)* filed on August 9, 2023.

The Court shall first resolve respondent's *Motion to Admit Attached Opposition* filed on August 9, 2023.

In its *motion*, respondent avers that it received a copy of petitioner's *Motion for Reconsideration* on July 26, 2023, and that it has ten (10) days, or until August 5, 2023, to file its

[1] *En Banc (EB)* Docket, pp. 181-187.

opposition thereto, citing Section 2,[2] Rule 15 of the *Revised Rules of the Court of Tax Appeals* (RRCTA). However, due to the heavy volume of work from equally important cases, coupled with the time lost from heavy traffic brought about by heavy rains due to super typhoon *Egay*, it was not able to finalize and file its opposition to petitioner's *Motion for Reconsideration* on its due date. Hence, in the interest of justice, respondent prays for the Court to admit the attached *Opposition (re: Petitioner's Motion for Reconsideration).*

On August 22, 2023, the Court, considering the filing of petitioner's *Motion for Reconsideration*, issued a Resolution[3] directing respondent to file its comment/opposition thereto within five (5) days from notice.

Hence, with the aforesaid Resolution of August 22, 2023, respondent's *Motion to Admit Attached Opposition* is rendered **MOOT** and **ACADEMIC**.

The Court shall now proceed to discuss petitioner's *Motion for Reconsideration.*

Petitioner seeks reconsideration of the Decision promulgated on July 4, 2023, [4] the dispositive portion of which reads:

> **WHEREFORE**, premises considered, the instant *Petition for Review* is **DENIED** for lack of merit. Accordingly, the assailed *Decision* dated June 17, 2021, and the *Resolution* dated March 15, 2022, of the Court's First Division in CTA Case No. 9806 are **AFFIRMED**.
>
> **SO ORDERED.**

In asking for a reconsideration, petitioner raises the following grounds for the resolution of the Court:

I. THE PETITIONER STILL MAINTAINS THAT THE RELEVANT CWT CERTIFICATES ARE NECESSARY TO ESTABLISH THE RESPONDENT'S "PRIOR YEAR'S EXCESS CREDITS OTHER THAN MCIT". THE RESPONDENT HAS THE BURDEN TO PROVE ITS APPLICATION FOR A TAX REFUND AND MUST RELY ON THE STRENGTH OF ITS EVIDENCE. THUS, THE

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[2] Sec. 2. *Opposition.* – The adverse party may file an opposition to the motion for reconsideration or new trial within ten days after receipt of a copy of the motion for reconsideration or new trial of a decision, resolution or order of the court.
[3] *EB* Docket, pp. 195-196.
[4] *EB* Docket, pp. 159-180.

PETITIONER'S NON-OBJECTION TO THE RESPONDENT'S PRESENTATION OF AN ANNUAL ITR TO PROVE THE RESPONDENT'S "PRIOR YEAR'S EXCESS CREDITS OTHER THAN MCIT" IS IRRELEVANT.

II. THE DECISION OF THE CTA 1ST DIVISION, DATED JUNE 17, 2021, WHICH DECLARES THAT THE RESPONDENT'S ANNUAL ITR FOR TY 2014 IS SUFFICIENT TO PROVE RESPONDENT'S "PRIOR YEAR'S EXCESS CREDITS OTHER THAN MCIT" IN THE AMOUNT OF PHP2,831,752.00, AMOUNTS TO AN ABUSE OF DISCRETION. THIS IS BECAUSE IT VIOLATES SECTION 3 OF RULE 130 OF THE REVISED RULES OF COURT IN RELATION TO SECTION 5 UNDER RULE 12 OF THE REVISED RULES OF THE COURT OF TAX APPEALS (A.M. NO. 05-11-CTA).

By way of an *Opposition*, respondent counters that the issue raised by petitioner in his *motion* had already been passed upon and pronounced without merit by the Court *En Banc* in the Decision sought to be reconsidered. Hence, there being no additional argument substantial enough to warrant modification of the assailed Decision, petitioner's *motion* should be denied, says respondent.

Indeed, a careful perusal of the arguments raised by petitioner in his *Motion for Reconsideration* shows that the same had been thoroughly discussed and passed upon, first by the Court in Division and subsequently on appeal by the Court *En Banc.* Petitioner failed to advance any new or substantial reason to justify a departure from the previous conclusion and findings of the Court. Petitioner merely reiterated, if not rephrased, those contained in his previously filed pleadings.

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration* is **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

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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

MARIAN IVY F. REYES-FAJARDO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice