REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

AECOM PHILIPPINES, INC.,
Petitioner,

- *versus* -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB NO. 2653
(CTA Case No. 10007)

Present:

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

Promulgated:

JAN 0 3 2024 11:05 am

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RESOLUTION

RINGPIS-LIBAN, *J.*:

For resolution of the Court *En Banc* is petitioner Aecom Philippines, Inc.'s *Motion for Reconsideration (Re: Resolution dated June 07, 2023)*[1] filed on June 29, 2023.

In a Resolution dated August 15, 2023, this Court required respondent to file his comment or opposition to petitioner's *Motion for Reconsideration (Re: Resolution dated June 07, 2023)* within five (5) days from receipt thereof. Respondent, however, failed to file the required comment or opposition as per the Records Verification Report dated October 10, 2023 submitted by this Court's Judicial Records Division.

Petitioner's *Motion for Reconsideration (Re: Resolution dated June 07, 2023)* seeks reconsideration of the Decision of the Court *En Banc* promulgated on June 7,

[1] Court *En Banc*'s Docket, pp. 127-156.

2023,[2] ("Assailed Decision") affirming the judgment of the First Division ("Court in Division") of this Court in CTA Case No. 10007. The Assailed Decision denied the Petition for Review for lack of merit.

In its *Motion for Reconsideration (Re: Resolution dated June 07, 2023)*, petitioner asserts that it was able to present its annual income tax returns (ITR) for 2014 and 2015 to prove income payments upon which taxes were withheld and that the same were included as part of its gross revenue declared in its ITRs. According to petitioner, it likewise presented its Project Performance Reports (PPRs) for FYs 2014 to 2016. These are the source documents which list in detail the revenue recognized by petitioner in accordance with the percentage of completion method as well as the billings made by it, per contract, as identified by Project Contract Code (PCC). Petitioner also points out that these are the source report from which the information in the AFS and ITRs are sourced.

Petitioner also postulates that in all of its previous pleadings, it painstakingly demonstrated the tracing procedure that should be done to determine how income payments received by petitioner are eventually reported in the gross income as shown in its ITRs and Audited Financial Statements (AFS).

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 (Re: Resolution dated June 07, 2023)* for lack of merit.

Petitioner merely recycled the arguments it raised in its *Motion for Reconsideration (Re: Resolution dated June 07, 2023)* as these matters had already been thoroughly discussed and resolved by the Court *En Banc* in the Assailed Decision. To put it bluntly, there is nothing in the *Motion for Reconsideration (Re: Resolution dated June 07, 2023)* that was not sufficiently passed upon by the Court *En Banc*.

At any rate, the Court *En Banc* maintains its ruling that petitioner failed to point out the exact years when the respective income payments were reported. Petitioner also failed to present as evidence its AFS and Annual ITRs for years other than 2016 and 2017 in order for this Court to at least verify whether the gross income in such other years contained the time difference being alleged. An evaluation of evidence on record shows that this Court still cannot determine completely the amount of refund being claimed. Thus, a partial grant is still not warranted.

This Court's position as regards the collateral matters raised by petitioner in its *Motion for Reconsideration (Re: Resolution dated June 07, 2023)* were already discussed in the Assailed Decision and the same need not be repeated here.

[2] *Id.*, pp. 79-90.

In sum, petitioner failed to raise any compelling reason to warrant the modification much less reversal of this Court's findings in the Assailed Decision.

WHEREFORE, petitioner's *Motion for Reconsideration (Re: Resolution dated June 07, 2023)* is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

(On Leave)
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
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice