Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

En Banc

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	CTA EB No. 1215 (CTA Case No. 7871)
	Present:
-versus-	**DEL ROSARIO,** ***P.J.*** **CASTAÑEDA, JR., BAUTISTA, UY, CASANOVA, FABON-VICTORINO, MINDARO-GRULLA, COTANGCO-MANALASTAS,** *and* **RINGPIS-LIBAN,** ***J.J.***
PILIPINAS SHELL PETROLEUM CORPORATION, Respondent.	Promulgated: SEP 11 2015 3:21 p.m.

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RESOLUTION

DEL ROSARIO, P.J.:

This resolves petitioner's Motion for Reconsideration (Re: Decision dated 28 April 20150 posted on May 21, 2015, with respondent's Comment (On Petitioner's Motion for Reconsideration) filed on July 15, 2015.

Petitioner seeks the reconsideration of the Court's Decision promulgated on April 28, 2015, the dispositive portion of which reads:

> "**WHEREFORE**, premises considered, the subject Petition for Review is hereby **DENIED** for lack of merit. Accordingly, the Amended Decision dated June 5, 2014 and the Resolution dated September 1, 2014, both rendered by the Special Third Division of this Court, which ordered

> petitioner Commissioner of Internal Revenue to **REFUND** or **ISSUE A TAX CREDIT CERTIFICATE** in favor of respondent Pilipinas Shell Petroleum Corporation in the reduced amount of **Php89,032,170.49** representing excise taxes paid on its petroleum products sold to international carriers for the period March 2 to 31, 2007 are hereby affirmed.
>
> **SO ORDERED.**"

In her motion for reconsideration, petitioner argues that respondent's claim for refund must be strictly construed. She alleges that there is no law entitling respondent to a refund of its excise taxes as Section 135 of the National Internal Revenue Code of 1997 (NIRC), as amended, grants no exemption from excise tax to respondent and on the contrary, Section 148 (G) of the NIRC, as amended, imposes excise tax on respondent's locally manufactured petroleum products as soon as these are in existence. She likewise posits that the instant case should be dismissed because respondent failed to comply with a condition precedent as respondent failed to submit supporting documents in its administrative claim for refund.

In its comment, respondent contends that the present motion for reconsideration should be denied as the grounds raised by petitioner are mere rehash of the arguments raised in the petition for review which have been carefully and exhaustively resolved by the Court *En Banc* in the assailed Decision. Respondent further argues that contrary to petitioner's bare allegations, respondent presented relevant evidence in support of its claim for refund both in the administrative and judicial level. Respondent likewise pointed out petitioner's misplaced argument that Section 135 of the NIRC, as amended, imposes excise taxes on respondent's locally manufactured petroleum products since the instant claim for refund refers to imported petroleum products. Lastly, respondent cites anew the case of *Commissioner of Internal Revenue v. Pilipinas Shell Petroleum Corporation*[1] confirming respondent's entitlement to a refund or credit of the excise tax it paid for petroleum products sold to international carriers.

After carefully evaluating the parties' respective arguments, the Court *En Banc* agrees with respondent that the contentions presented by petitioner in the subject motion are mere rehash of its previous arguments which have been duly considered and adequately discussed in the assailed Decision. Thus, the Court *En Banc* finds no cogent reason to modify or reverse the assailed Decision.

WHEREFORE, premises considered, the subject Motion for Reconsideration is hereby DENIED for lack of merit.

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[1] G.R. No. 188497, February 19, 2014.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

We Concur:

JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice