REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

SONOMA SERVICES, INCORPORATED,
Respondent.

CTA EB NO. 1997
(CTA Case No. 9249)

Present:
DEL ROSARIO, *P.J.*,
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, *and*
MODESTO-SAN PEDRO, *JJ.*

Promulgated:
NOV 03 2020
3:53 p.m.

x - x

RESOLUTION

RINGPIS-LIBAN, *J.*:

This resolves Petitioner's "Motion for Reconsideration"[1] filed on July 30, 2020, with Respondent's "Comment (RE: Motion for Reconsideration dated July 30, 2020)"[2] ("Comment") filed on October 05, 2020, seeking to set aside the Decision[3] promulgated on June 29, 2020 ("Assailed Decision"), and another one be rendered denying Respondent's claim for refund of Php4,733,500.00.

The dispositive portion of the Assailed Decision reads:

> "**WHEREFORE**, the Petition for Review dated February 1, 2019 filed by the Commissioner of Internal Revenue is **DENIED**. The impugned Decision dated August 15, 2018 and

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[1] Rollo, pp. 100-108.
[2] *Id.*, pp. 112-130.
[3] *Id.*, pp. 82-92.

Resolution dated January 4, 2019 rendered by the Court in Division are **AFFIRMED**.

SO ORDERED."[4]

In his Motion for Reconsideration, Petitioner claims that a claim for refund requires that a payment to the government must first be positively proven, in the absence of which there is nothing to refund to a claiming party. Since Respondent is the one claiming that it is entitled to a refund, it is incumbent upon the taxpayer to prove that, not only withholding of taxes have been made, but more importantly, that a prior payment of taxes has been made to the government.

Petitioner also contends that the failure of Petitioner to object to the presentation of hearsay evidence does not deprive the Court of its wisdom to fairly evaluate the materiality, relevancy, and probative value to the issues involved in this case.

Lastly, Petitioner maintains that mere presentation of Certificates of Creditable withholding Tax Withheld at source (BIR Forms No. 2307) as conclusive grounds to grant the refund is anathema to the strict construction against the claiming party.

On the other hand, Respondent, in its Comment, states that the arguments raised by Petitioner in his are merely rehash, and as such the motion should be dismissed outright for being pro-forma. Notably, Petitioner, Respondent argues, failed to cite any error that may serve as basis for the reconsideration of the Assailed Decision.

We find for Respondent.

Petitioner's contentions are mere reiterations of the arguments he has raised in his "Petition for Review". Moreover, these issues have been amply considered, weighed and resolved in the Assailed Decision. Thus, to discuss anew the explanation of the Court on these matters is superfluity.

In sum, the Court *En Banc* finds no cogent reason to warrant a reconsideration of the Assailed Decision.

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

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4 *Id.,* p. 91.

SO ORDERED.

Ma. Belen M. Ringpis-Liban
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

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

ON LEAVE
ERLINDA P. UY
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice