

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

**COMMISSIONER OF INTERNAL
REVENUE,**

Petitioner,

CTA EB NO. 2894
(CTA Case No. 9947)

Present:

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

-versus-

PETRON CORPORATION,

Respondent.

Promulgated:

NOV 24 2025

x

x

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is petitioner's *Motion for Reconsideration* (Re: *Decision promulgated on 01 August 2025*), filed on August 15, 2025, with respondent's *Opposition* (To: *Motion for Reconsideration dated 12 August 2025*), filed via registered mail on August 28, 2025, assailing this Court *En Banc*'s Decision, dated August 1, 2025.

The Motion is bereft of merit. In it, petitioner merely quotes a previous ruling¹ of this Court of Tax Appeals ("CTA") *En Banc* which ruled in his favor. He does not, however, explain why this ruling should prevail over the *Supreme Court* ruling used as the basis of the Assailed Decision, *Petron Corporation v. Commissioner of Internal Revenue*.² He does not even directly address said ruling, which was promulgated more recently than the CTA

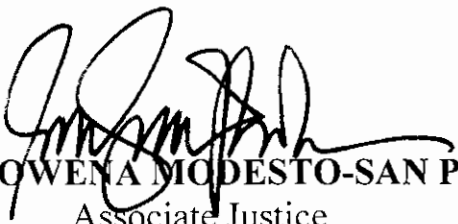
¹ *Petron Corporation v. Commissioner of Internal Revenue*, CTA EB No. 2425, June 28, 2022.

² G.R. No. 255961, March 20, 2023.

ruling that he cites. We are consequently not convinced that alkylate is, in fact, subject to excise tax. Our ruling in the assailed Decision stands.

ACCORDINGLY, the *Motion for Reconsideration (Re: Decision promulgated on 01 August 2025)*, filed on August 15, 2025, is hereby **DENIED** for lack of merit. The Decision, dated August 1, 2025, is **AFFIRMED**.

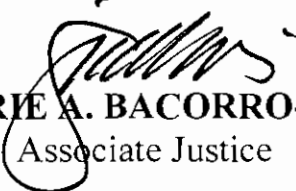
SO ORDERED.

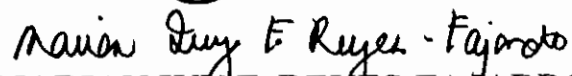

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Inhibited.
CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
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