REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

SAN MIGUEL CORPORATION and SAN MIGUEL BREWERY INC., A Subsidiary of San Miguel Corporation,
Respondents.

CTA EB NO. 1274
(CTA Case Nos. 7953 & 7973)

Present:
DEL ROSARIO, *PJ*,
CASTAÑEDA, JR.,
BAUTISTA,
UY,
CASANOVA,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN, *and*
MANAHAN, *JJ.*

Promulgated:

JUN 14 2017 2:25 p.m.

x- -x

RESOLUTION

RINGPIS-LIBAN, *J.*:

This resolves Petitioner's "Motion for Reconsideration (Re: Decision dated November 28, 2016)"[1] filed on December 27, 2016 seeking to set aside the Decision[2] promulgated on November 28, 2016 (assailed decision).

In response thereto, Respondents filed their "Comment on the Petitioners' Motion for Reconsideration...dated December 22, 2016 [sic])"[3] on April 11, 2017.

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[1] Docket, pp. 308-327.
[2] Id. at pp. 272-307.
[3] Id. at pp. 337-395.

The dispositive portion of the assailed decision reads as follows:

> **WHEREFORE**, premises considered, the Court hereby **DENIES** the instant Petition. The Decision dated November 26, 2014 and the Resolution dated February 6, 2015 of the Second Division are hereby **AFFIRMED**.[4]

After a careful consideration and evaluation of the parties' respective arguments, the Court agrees with Respondents and finds that the issues and arguments raised in Petitioner's Motion for Reconsideration have already been amply discussed, passed upon and considered by this Court in the Decision sought to be reconsidered. Petitioner's arguments constitute neither compelling nor cogent reason to modify, much less reverse our Decision dated November 28, 2016.

As stated in the assailed decision, the Court has consistently confirmed in its rulings that "San Mig Light" is a new brand and not a variant of an existing brand, *viz*:

1. *Commissioner of Internal Revenue v. San Miguel Brewery, Inc., a Subsidiary of San Miguel Corporation,* CTA EB No. 1292, September 28, 2016;

2. *Commissioner of Internal Revenue v. San Miguel Brewery, Inc., a Subsidiary of San Miguel Corporation,* CTA EB No. 1279, November 26, 2015;

3. *Commissioner of Internal Revenue v. San Miguel Corporation,* CTA EB No. 873, October 24, 2012;

4. *Commissioner of Internal Revenue v. San Miguel Corporation,* CTA EB No. 755, September 20, 2012; and

5. *San Miguel Brewery, Inc., a Subsidiary of San Miguel Corporation v. Commissioner of Internal Revenue,* CTA Case No. 8209, September 12, 2014.[5]

As aptly pointed out by the Respondents, the Supreme Court had recently issued a decision on January 25, 2017 which affirmed the decisions and resolutions of the Court in CTA EB No. 755 and CTA No. 873.[6]

Thus, the Court finds no cogent reason to modify or reverse the assailed Decision.

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[4] Id. at p. 286.
[5] Id. at p. 285.
[6] Commissioner of Internal Revenue v. San Miguel Corporation, G.R. Nos. 205045 & 205723, January 25, 2017.

WHEREFORE, premises considered, Petitioner Commissioner of Internal Revenue's "Motion for Reconsideration (Re: Decision dated November 28, 2016)" is hereby **DENIED** for lack of merit.

SO ORDERED.

Ma. Belen S.

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

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

(On Official Business)
CAESAR A. CASANOVA
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

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

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice