REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PANAY POWER CORPORATION,
Petitioner,

- *versus* -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 10870

Members:

MANAHAN, *Chairperson,*
REYES-FAJARDO, *and*
ANGELES, *JJ.*

Promulgated:

AUG 18 2025 3:54 p.m.

x - x

RESOLUTION

MANAHAN, *J.*:

For this Court's resolution is respondent's *Motion for Reconsideration (Re: Decision dated April 15, 2025)* personally filed on May 8, 2025 and electronically filed on May 9, 2025, with petitioner's *Comment (on Respondent's Motion for Reconsideration (Re: Decision dated April 15, 2025) dated 8 May 2025)* filed through registered mail on May 26, 2025 and received by the Court on May 29, 2025, and electronically filed on May 27, 2025.

For easy reference, the dispositive portion of the assailed Decision[1] reads, as follows:

> **ACCORDINGLY**, the present *Petition for Review* is **PARTIALLY GRANTED**. Respondent is **ORDERED TO REFUND OR ISSUE TAX CREDIT CERTIFICATE** in favor of petitioner, the reduced amount of **₱14,997,643.68**, representing petitioner's unutilized CWTs for the taxable year 2019.
>
> **SO ORDERED**.[2]

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[1] Docket, Vo. II, pp. 635-657.
[2] *Id.*, p. 657.

In his motion, respondent argues that petitioner failed to provide relevant supporting documents mentioned in the checklist of documents under Revenue Memorandum Order (RMO) No. 53-98. On the other hand, petitioner counters that respondent failed to raise any new or substantial ground to warrant a modification of the assailed Decision.

After careful consideration of the issues raised by the parties, the Court resolves to deny the instant motion.

The Court agrees with the observation of petitioner that the instant motion failed to raise any new argument to warrant the consideration of the Court. In fact, respondent basically lifted his arguments and discussion from pages 4 to 9[3] of his Memorandum filed on December 19, 2023.

As such, to borrow the words of the Supreme Court, "[T]here is therefore no necessity to discuss and rule again on this ground since 'this would be a useless formality of ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant.'"[4]

At any rate, the Court briefly reiterates the finding of the Court in the assailed Decision to address the issue raised by respondent. Thus:

> As held in the *Pilipinas Total Gas* case, RMO No. 53-98 is merely a guide to revenue officers as to what documents they may require taxpayers to present upon audit of their tax liabilities and is never intended to be a benchmark in determining whether the documents submitted by a taxpayer are actually complete to support a claim for tax credit or refund. Moreover, the Supreme Court categorically ruled that the failure of the taxpayer to submit the requirements listed under RMO No. 53-98 is not fatal to its claim for tax credit or refund.[5]

To end, respondent failed to raise any new argument to warrant the reconsideration of the assailed Decision. Hence, the denial of the same is in order.

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[3] Docket, Vol. II, pp. 581-586.
[4] *People of the Philippines v. Florencio Agacer, et al.*, G.R. No. 177751, January 7, 2013.
[5] See Note 1, p. 643.

FOR THESE REASONS, the instant *Motion for Reconsideration (Re: Decision dated April 15, 2025)* is **DENIED**, for lack of merit.

SO ORDERED.

Catherine T. Manahan

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

Marian Ivy F. Reyes-Fajardo

MARIAN IVY F. REYES-FAJARDO
Associate Justice

HENRY S. ANGELES
Associate Justice