REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

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COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA EB NO. 3016** (CTA Case No. 10273)
	Present:
-versus-	**RINGPIS-LIBAN,** *P.J.,* **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
TULLET PREBON (PHILIPPINES), INC., *Respondent.*	Promulgated: JUL 16 2026 1:21 pm

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RESOLUTION

RINGPIS-LIBAN, *P.J.*:

For resolution is petitioner's *Motion for Reconsideration (Re: Decision promulgated on 16 March 2026)* filed on April 8, 2026, with respondent's *Comment (Re: CIR's Motion for Reconsideration dated April 6, 2026)* filed on April 29, 2026.

Petitioner moves for the reconsideration of the Court's decision, which *denied* the petition and *affirmed* the court *a quo's* decision partially granting respondent's refund of excess and unutilized Creditable Withholding Taxes (CWT). *Not unlike those raised in the petition*, petitioner anchors its motion on the grounds that respondent is *not* entitled to the claim as its documentary evidence allegedly failed to sufficiently establish direct linkage between the CWT and the income as reflected in the Annual Income Tax Return and allegedly failed to prove actual remittance of the CWT;[1] a petition before the Court of an unsuccessful administrative claim is not an original action;[2] and, finally, claims for refund are construed strictly against the taxpayer and in favor of the government.[3]

Respondent, in its comment, opposes the motion stating that the pieces of evidence it offered were sufficient to prove that the income from which the CWT being claimed was included in the gross income reported in its Income Tax Return; that the presentation of CWT certificates issued by withholding agents constitute sufficient proof of the existence and validity of the taxpayer's CWT; that it is not necessary for the payors who executed the CWT certificates to be presented to authenticate said certificates as they are sufficient to establish the fact of withholding; that cases before the court *a quo* are litigated de novo, hence, it may accept evidence that was not presented at the administrative level; and, finally, the rule of *strictissimi juris* does not apply to this case where respondent has proven its entitlement to its refund claim.

The motion *lacks* merit.

While a motion for reconsideration, by its nature, may tend to dwell on issues already resolved in the decision or resolution sought to be reconsidered, a circumstance which should not be an obstacle for a reconsideration, petitioners must still raise matters substantially plausible or compellingly persuasive to warrant a reversal of the Court's previous ruling.[4] Petitioner failed to do so.

As stated, the arguments in the motion are almost word for word repetition of the points raised in the petition, thus, need not be addressed anew in this resolution. They have already been considered and exhaustively passed upon in the assailed decision. Indeed, there is no cogent reason to deviate from that decision.

In the case of *Shangri-La International Hotel Management Ltd., et al. vs. Developers Group of Companies, Inc.*,[5] the Supreme Court denied respondent's *Motion for Reconsideration* for being a mere reiteration of their previous arguments, and for failure to raise matters substantially plausible or compellingly persuasive to warrant the reversal of the assailed decision, thus:

> "The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this

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[1] *Petition for Review, Rollo,* pp. 12-13 and *Motion for Reconsideration (Re: Decision promulgated on 16 March 2026)*, pp. 2-3.

[2] *Id.*, pp. 13-15 and *Motion for Reconsideration (Re: Decision promulgated on 16 March 2026)*, pp. 4-5.

[3] *Id.*, pp. 15-16 and *Motion for Reconsideration (Re: Decision promulgated on 16 March 2026)*, pp. 5-6.

4 *Department of Energy v. Commissioner of Internal Revenue*, G.R. No. 260912, August 30, 2023, Resolution.

[5] G.R. No. 159938, January 22, 2007.

> should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.
>
> Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought."

ACCORDINGLY, petitioner's *Motion for Reconsideration (Re: Decision promulgated on 16 March 2026)* is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

WE CONCUR:

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice