REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Special Second Division

STEFANINI PHILIPPINES, INC.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 11072

Members:
RINGPIS-LIBAN, *P.J., Chairperson,*
MODESTO-SAN PEDRO, *and*
FERRER-FLORES, *JJ.*

Promulgated:

2:10 pm

x -- x

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is respondent's *Motion for Partial Reconsideration (re: Decision promulgated on 14 August 2025)*, filed on September 8, 2025, assailing this Court's partial grant of the instant Petition for Review through Our August 14, 2025 Decision, with petitioner's *Comment/Opposition [to Respondent's Motion for Partial Reconsideration (re: Decision promulgated on 14 August 2025)]*, filed via registered mail on October 20, 2025.

The Motion lacks merit.

In his Motion, respondent mainly claims that (1) the burden is on the taxpayer to prove its entitlement to a refund sought; and (2) petitioner failed to prove its entitlement as it submitted documents not in compliance with the law's requirements. These are, however, overly general arguments. Respondent does not identify which documents are supposedly not in compliance with the relevant requirements, does not explain how the submission of such documents prevented petitioner from proving its entitlement to the refund sought, and does not show how such claims refute or overturn the Court's own findings as to which requirements petitioner did and did not meet.

The Motion consequently provides no cogent reason to reverse Our ruling.

ACCORDINGLY, respondent's *Motion for Partial Reconsideration (re: Decision promulgated on 14 August 2025)*, filed on September 8, 2025, is hereby **DENIED** for lack of merit. The assailed Decision, dated August 14, 2025, is **AFFIRMED**.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

CORAZON G. FERRER-FLORES
Associate Justice