REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE *Petitioner,*	**CTA *EB* NO. 1853** (CTA Case No. 8597) Present:
-versus-	**DEL ROSARIO,** *P.J.,* **CASTAÑEDA, JR.,** **UY,** **RINGPIS-LIBAN,** **MANAHAN,** **BACORRO-VILLENA,** *and* **MODESTO-SAN PEDRO,** *JJ.*
THAI AIRWAYS INTERNATIONAL PUBLIC COMPANY LIMITED, *Respondent.*	Promulgated: OCT 14 2020 3:55p.m.

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AMENDED DECISION

MANAHAN, J.:

To be resolved before this Court are petitioner's **Motion for Reconsideration (Re: Decision promulgated 9 January 2020)**[1] filed on January 31, 2020 with respondent's **Comment/Opposition** filed on June 30, 2020, and respondent's **Motion for Partial Reconsideration** filed on January 31, 2020[2] without[3] petitioner's comment despite due notice[4]. Petitioner is seeking for the reversal and setting aside of this Court's *Decision* dated January 9, 2020 (assailed Decision)[5] and the issuance of a new one instead. On the other hand, respondent is seeking for the reduction of the assessment for deficiency taxes, surcharge and interest to the amount of Php245,039.69. The dispositive portion of the abovementioned assailed decision is quoted below:

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[1] *Rollo*, CTA EB No. 1853, pp. 139-150.
[2] *Id.*, pp. 117-121.
[3] *Id.*, Record Verification dated July 6, 2020, p. 183.
[4] *Id.*, Resolution dated February 19, 2020, pp. 176-177.
[5] *Id.*, pp. 100-112.

"**WHEREFORE**, premises considered, the instant Petition for Review is hereby **DENIED** for lack of merit. Accordingly, the assailed October 10, 2017 *Amended Decision*[6] and April 20, 2018 *Resolution*[7] are hereby **AFFIRMED but with MODIFICATION** as to the assessments issued by [respondent][8] against [petitioner][9] for taxable year 2008 covering deficiency Income Tax, Value-Added Tax, Percentage Tax and Expanded Withholding Tax. [Petitioner][10] is **ORDERED TO PAY** [respondent][11] the amount of **SIX MILLION EIGHT HUNDRED EIGHTEEN THOUSAND TWO HUNDRED NINETY-FOUR PESOS AND FIFTY-SEVEN CENTAVOS (₱6,818,294.57)** representing basic deficiency Income Tax, Value-Added Tax, Percentage Tax and Expanded Withholding Tax and the twenty-five percent (25%) surcharge, twenty percent (20%) deficiency interest and twenty percent (20%) delinquency interest imposed under Sections 248(A)(3), 249(B) and (C) of the NIRC of 1997, as amended, respectively, computed until December 31, 2017, as follows:

	Income Tax	**VAT**	**Percentage Tax**	**EWT**	**Total**
Basic Tax	₱ 249,676.31	₱ 422,422.05	₱ 2,337,509.93	₱ 315,544.43	₱ 3,325,152.72
25% Surcharge	62,419.08	105,605.51	584,377.48	78,886.11	831,288.18
20% Deficiency Interest					-
Apr. 16, 2009 to Dec. 10, 2012 *(₱249,676.31 x 20% x 1335/365 days)*	182,639.93				182,639.93
Jan 26, 2009 to Dec. 10, 2012 *(₱422,422.05 x 20% x 1,415/365 days)*		327,521.75			327,521.75
(₱2,337,509.93 x 20% x 1,415/365 days)			1,812,370.71		1,812,370.71
Jan 13, 2009 to Dec. 10, 2012 *(₱315,544.43 x 20% x 1,428/365 days)*				246,902.71	246,902.71
Total Amount Due as of Dec. 10, 2012	**₱ 494,735.32**	**₱ 855,549.31**	**₱4,734,258.12**	**₱ 641,333.25**	**₱6,725,876.00**
(₱2,337,509.93 x 20% 1,411/365 days)			₱ 1,807,247.40		1,807,247.40
(₱315,544.43 x 20% x 1,411/365 days)				₱ 243,963.39	243,963.39
20% Deficiency Interest from Oct. 22, 2016 to Dec. 31, 2017					-
(₱249,676.31-₱164,904.22 x 20% x 436/365 days)	20,252.40				20,252.40
(₱422,422.05 x 20% x 436/365 days)		100,918.36			100,918.36
(₱2,337,509.93-₱2,167,965.74 x 20% x 436/365 days)			40,504.80		40,504.80
(₱315,544.43 x 20% x 436/365 days)				75,384.86	75,384.86
20% Delinquency Interest from Dec. 11, 2012 to Oct. 21, 2016					-
(₱ 494,735.32 x 20% x 1,411/365 days)	382,504.95				382,504.95

[6] *Supra*, Note 3.
[7] *Supra*, Note 5.
[8] Should be "petitioner".
[9] Should be "respondent".
[10] Should be "respondent".
[11] Should be "petitioner".

(₱855,549.31 x 20% x 1,411/365 days)		661,468.54			661,468.54
(₱4,734,258.12 x 20% x 1,411/365 days)			3,660,294.91		3,660,294.91
(₱641,333.25 x 20% x 1,411/365 days)				495,847.24	495,847.24
20% Delinquency Interest from Oct. 22, 2016 to Dec. 31, 2017					-
(₱ 494,735.32 -₱164,904.22 -₱41,226.05-₱120,628.57[12] x 20% x 436/365 days)	40,130.27				40,130.27
(₱855,549.31 x 20% x 436/365 days)		204,394.25			204,394.25
(₱4,734,258.12 - ₱2,167,965.74 -₱541,991.43 -₱1,680,915.90[13] x 20% x 436/365 days)			82,036.32		82,036.32
(₱641,333.25 x 20% x 436/365 days)				153,217.15	153,217.15
Total Amount Due as of Dec. 31, 2017	**₱1,130,660.35**	**₱2,148,926.36**	**₱10,324,341.56**	**₱1,609,745.89**	**₱15,213,674.17**
Less: Payments					
Basic Tax	₱ 164,904.22		₱ 2,167,965.74		₱ 2,332,869.96
Surcharge	41,226.05		541,991.43		583,217.48
Interest	388,826.43		5,090,465.73		5,479,292.16
Net Amount Due as of Dec. 31, 2017	**₱ 535,703.65**	**₱2,148,926.36**	**₱2,523,918.66**	**₱1,609,745.89**	**₱ 6,818,294.57**

In addition, [petitioner][14] is **ORDERED TO PAY** [respondent][15] delinquency interest at the rate of twelve percent (12%) computed from January 1, 2018 until full payment thereof, pursuant to Section 249(C) of the Tax Code, as amended by Republic Act No. 10963, also known as Tax Reform for Acceleration and Inclusion (TRAIN) and as implemented by RR No. 21-2018, on the total amount of **₱2,008,244.09**, representing the total amount due as of December 10, 2012 after deducting payments made by petitioner on October 21, 2016, as determined below:

	Income Tax	VAT	Percentage Tax	EWT	Total
Amount Due as of December 10, 2012	₱ 494,735.32	₱ 855,549.32	₱4,734,258.12	₱641,333.25	₱ 6,725,876.00
Less: Payments Made on Oct. 21, 2016					
Basic Tax	₱ 164,904.22		₱2,167,965.74		₱ 2,332,869.96
Surcharge	41,226.05		541,991.43		583,217.48
Deficiency Interest up to Dec. 10, 2012	120,628.57		1,680,915.90		1,801,544.47
	₱ 326,758.84	-	₱4,390,873.07	-	₱ 4,717,631.91
Net Amount Due	**₱167,976.48**	**₱855,549.32**	**₱343,385.05**	**₱641,333.25**	**₱2,008,244.09**

SO ORDERED."

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[12] ₱164,904.22 x 20% x 1,335/365 days.
[13] ₱2,167,965.74 x 20% x 1,415/365 days.
[14] Should be "respondent".
[15] Should be "petitioner".

<u>Petitioner's Motion for Reconsideration</u>

Petitioner argues that this Court cannot consider evidence that is not on record and must be formally offered citing Section 34, Rule 132 of the Rules on Evidence.

Petitioner also argues that respondent is liable for the following:

a. Storage fee amounting Php14,309,779.86 is a revenue not forming part of the Gross Philippine Billings, hence, subject to the regular rate of 35%;

b. Deficiency fringe benefit tax, interest and penalty;

c. Deficiency withholding tax on compensation, expanded withholding tax, and penalty;

d. Under-declaration of respondent's revenue amounting to Php64,316,514.11 for taxable year 2008 for its failure to support its claim of non-revenue passengers;

e. Under-declaration of respondent's revenue amounting to Php137,796.00 on rebooking fee which must be included in the computation of gross income tax;

f. Under-declared commission paid to brokers amounting to Php4,369,695.63 which must be included in the computation of gross income; and

g. Under-declared commission paid to brokers amounting to Php9,796,614.39 which must be included in the computation of gross income tax.

Upon perusal of the records of the case, the abovementioned arguments cited in the instant motion are the same arguments he raised in the Petition for Review which were already disposed of in the assailed Decision, hence, the same are mere reiterations or rehash arguments.

In *Madeleine Mendoza-Ong v. Hon. Sandiganbayan and People of the Philippines*[16], the Supreme Court ruled that

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[16] G.R. Nos. 146368-69, October 18, 2004.

courts need not tackle those rehash or reiterated arguments because it will be useless to reiterate itself, to wit:

> "Concerning the first ground abovecited, the Court notes **that the motion contains merely a reiteration or rehash of arguments already submitted to the Court and found to be without merit**. Petitioner fails to raise any new and substantial arguments, and no cogent reason exists to warrant a reconsideration of the Court's Resolution. **It would be a useless ritual for the Court to reiterate itself**." (*Emphasis supplied*)

Thus, this Court will not anymore discuss those same arguments raised in the Petition for Review.

<u>Respondent's Motion for Partial Reconsideration</u>

As to respondent's motion, it argues that there were wrong figures in the assailed Decision and that there were payments not considered in the assailed Decision.

As stated in the assailed CTA *En Banc* Decision, respondent is liable for the amount of ₱6,818,294.57, representing basic deficiency Income Tax, Value-Added Tax (VAT), Percentage Tax and Expanded Withholding Tax (EWT) covering taxable year 2008 and the related surcharge, deficiency and delinquency interests as of December 31, 2017.

However, respondent submits that the said amount should be reduced to ₱245,039.69 due to the following reasons:

> "a. Respondent Thai Airways noted wrong figures on honorable CTA en banc Decision (Annex C).
>
> b. The payment made by respondent Thai Airways on October 24, 2017 of ₱6,053,621.55 was not reflected (Annex D)
>
> The proof for this payment was submitted to the honorable Court's Third Division through a Manifestation filed by respondent Thai Airways on November 10, 2017."

With regard to the alleged wrong figures, respondent presented a comparative summary[17] of the assessment totals per CTA *En Banc* Decision *vis-à-vis* its own computation. As shown in the comparison, the amounts of ₱1,130,660.35 and ₱2,148,926.36 indicated in the dispositive portion of the assailed CTA *En Banc* Decision as "Total Amount Due as of Dec. 31, 2017" for Income Tax and VAT, respectively, should have allegedly been ₱937,622.94 and ₱1,822,330.46, respectively. Thus, respondent points out that there was an error or overstatement in the summation of the figures in the respective amounts of ₱193,037.41 and ₱326,595.90 totaling ₱519,633.31, as shown below:

	Per CTA En Banc Decision		***Per Respondent Thai Airways' Computation***		***Difference***		
	Income Tax	**VAT**	**Income Tax**	**VAT**	**Income Tax**	**VAT**	**Total**
Basic Tax	₱ 249,676.31	₱ 422,422.05	₱ 249,676.31	₱ 422,422.05			
25% Surcharge	62,419.08	105,605.51	62,419.08	105,605.51			
20% Deficiency Interest	182,639.93	327,521.75	182,639.93	327,521.75			
Total Amount Due as of Dec. 10, 2012	**₱ 494,735.32**	**₱ 855,549.31**	**₱494,735.32**	**₱ 855,549.31**	-	-	-
20% Deficiency Interest from Oct. 22, 2016 to Dec. 31, 2017	20,252.40	100,918.36	20,252.40	100,918.36			
20% Delinquency Interest from Dec. 11, 2012 to Oct. 21, 2016	382,504.95	661,468.54	382,504.95	661,468.54			
20% Delinquency Interest from Oct. 22, 2016 to Dec. 31, 2017	40,130.27	204,394.25	40,130.27	204,394.25			
Total Amount Due as of Dec. 31, 2017	**₱1,130,660.35**	**₱2,148,926.36**	**₱937,622.94**	**₱1,822,330.46**	**₱193,037.41**	**₱326,595.90**	**₱519,633.31**

To clarify, in the report previously submitted by the respondent, which was adopted in the CTA *En Banc* Decision, the amounts of ₱1,130,660.35 and ₱2,148,926.36 represent the sum of the following figures:

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[17] *Rollo*, CTA EB No. 1853, Attached as Annex "C" to respondent's Motion for Partial Reconsideration, p. 159.

	Income Tax	VAT
Basic Tax	₱ 249,676.31	₱ 422,422.05
25% Surcharge	62,419.08	105,605.51
20% Deficiency Interest		
Apr. 16, 2009 to Dec. 10, 2012 *(₱249,676.31 x 20% x 1335/365 days)*	182,639.93	
Jan 26, 2009 to Dec. 10, 2012 *(₱422,422.05 x 20% x 1,415/365 days)*		327,521.75
(₱2,337,509.93 x 20% x 1,415/365 days)		
Jan 13, 2009 to Dec. 10, 2012 *(₱315,544.43 x 20% x 1,428/365 days)*		
Total Amount Due as of Dec. 10, 2012	**₱ 494,735.32**	**₱ 855,549.31**
20% Deficiency Interest from Dec. 11, 2012 to Oct. 21, 2016		
(₱249,676.31 x 20% x 1,411/365 days)	₱ 193,037.41	
(₱422,422.05 x 20% x 1,411/365 days)		₱ 326,595.90
(₱2,337,509.93 x 20% 1,411/365 days)		
(₱315,544.43 x 20% x 1,411/365 days)		
20% Deficiency Interest from Oct. 22, 2016 to Dec. 31, 2017		
(₱249,676.31-₱164,904.22 x 20% x 436/365 days)	20,252.40	
(₱422,422.05 x 20% x 436/365 days)		100,918.36
(₱2,337,509.93-₱2,167,965.74 x 20% x 436/365 days)		
(₱315,544.43 x 20% x 436/365 days)		
20% Delinquency Interest from Dec. 11, 2012 to Oct. 21, 2016		
(₱ 494,735.32 x 20% x 1,411/365 days)	382,504.95	
(₱855,549.31 x 20% x 1,411/365 days)		661,468.54
(₱4,734,258.12 x 20% x 1,411/365 days)		
(₱641,333.25 x 20% x 1,411/365 days)		
20% Delinquency Interest from Oct. 22, 2016 to Dec. 31, 2017		
(₱ 494,735.32 -₱164,904.22 -₱41,226.05-₱120,628.57[18] x 20% x 1,411/365 days)	40,130.27	
(₱855,549.31 x 20% x 1,411/365 days)		204,394.25
(₱4,734,258.12 - ₱2,167,965.74 -₱541,991.43 -₱1,680,915.90[19] x 20% x 1,411/365 days)		
(₱641,333.25 x 20% x 1,411/365 days)		
Total Amount Due as of Dec. 31, 2017	**₱1,130,660.35**	**₱2,148,926.36**

Noticeably, the amounts of ₱193,037.41 and ₱326,595.90, allegedly representing 20% deficiency interest due from December 11, 2012 to October 21, 2016 for deficiency Income Tax and VAT, respectively, were not shown in the assailed CTA *En Banc* Decision, thus, making the "Total Amount Due as of Dec. 31, 2017" of ₱1,130,660.35 and ₱2,148,926.36 for deficiency Income Tax and VAT,

[18] ₱164,904.22 x 20% x 1,335/365 days.
[19] ₱2,167,965.74 x 20% x 1,415/365 days.

respectively, overstated by ₱193,037.41 and ₱326,595.90, respectively, or in the sum of ₱519,633.31.

After careful deliberation over the additional arguments of respondent, We find no error in the summation of the figures arrived, *i.e.*, ₱1,130,660.35 and ₱2,148,926.36, representing "Total Amount Due as of Dec. 31, 2017" for respondent's deficiency Income Tax and VAT liabilities, respectively, for taxable year 2008. The alleged overstatement of ₱519,633.31 merely resulted from the inadvertent omission of the amounts of ₱193,037.41 and ₱326,595.90, representing 20% deficiency interest due for the period December 11, 2012 to October 21, 2016 for deficiency Income Tax and VAT, respectively.

As to the alleged payment made by respondent on October 24, 2017 in the amount of ₱6,053,621.55, respondent attached to its Motion the corresponding Payment Form (BIR Form No. 0605)[20], Filing Reference No.[21], and eFPS Payment Form and confirmation[22], which were marked as "CERTIFIED TRUE COPY OF THE ORIGINAL" by respondent's General Manager, Polapat Neelabhamorn.

In *BPI-Family Savings Bank, Inc. v. Court of Appeals, Court of Tax Appeals and the Commissioner of Internal Revenue*[23], the Supreme Court allowed the appreciation of the document attached to the Motion for Reconsideration filed before the CTA. In the said case, the Supreme Court pointed out that the law creating the CTA specifically provides that proceedings before it shall not be governed strictly by the technical rules of evidence. The Supreme Court added that:

> "xxx The paramount consideration remains the ascertainment of truth. Verily, the quest for orderly presentation of issues is not an absolute. It should not bar courts from considering undisputed facts to arrive at a just determination of a controversy."

Based on the foregoing ruling of the Supreme Court and considering further that petitioner did not controvert the veracity of the said payment forms as he did not file his

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[20] *Rollo*, CTA EB No. 1853, Annex "A", p. 164.
[21] *Id.*, Annex "B", p. 165.
[22] *Id.*, Annexes "C" and "D", pp. 166 and 167.
[23] G.R. No. 122480, April 12, 2000.

Comment/Opposition to respondent's Motion, the abovementioned documents are hereby admitted by the Court.

Likewise, in its Motion, respondent stated that it had already paid the amount of ₱245,039.69 on January 29, 2020 attaching thereto the corresponding Payment Form (BIR Form No. 0605)[24], Filing Reference No.[25] and eFPS Payment Form and confirmation[26]. Again, based on the abovementioned ruling of the Supreme Court in the *BPI-Family Savings Bank* case and the failure of petitioner to controvert the veracity of the said payment forms, said documents are admitted by this Court.

After taking into account respondent's payment of the amounts of ₱6,053,621.55 and ₱245,039.69 on October 24, 2017 and January 29, 2020, respectively, this Court still finds respondent liable to pay the amount of ₱407,832.64, computed as follows:

	Income Tax	**VAT**	**Percentage Tax**	**EWT**	**Total**
Basic Tax	₱ 249,676.31	₱ 422,422.05	₱ 2,337,509.93	₱ 315,544.43	₱ 3,325,152.72
25% Surcharge	62,419.08	105,605.51	584,377.48	78,886.11	831,288.18
20% Deficiency Interest					
Apr. 16, 2009 to Dec. 10, 2012 *(₱249,676.31 x 20% x 1335/365 days)*	182,639.93				182,639.93
Jan 26, 2009 to Dec. 10, 2012					
(₱422,422.05 x 20% x 1,415/365 days)		327,521.75			327,521.75
(₱2,337,509.93 x 20% x 1,415/365 days)			1,812,370.71		1,812,370.71
Jan 13, 2009 to Dec. 10, 2012 *(₱315,544.43 x 20% x 1,428/365 days)*				246,902.71	246,902.71
Total Amount Due as of Dec. 10, 2012	**₱ 494,735.32**	**₱ 855,549.31**	**₱ 4,734,258.12**	**₱ 641,333.25**	**₱ 6,725,876.00**
20% Deficiency Interest from Dec. 11, 2012 to Oct. 21, 2016					
(₱249,676.31 x 20% x 1,411/365 days)	₱ 193,037.41				₱ 193,037.41
(₱422,422.05 x 20% x 1,411/365 days)		₱ 326,595.90			326,595.90
(₱2,337,509.93 x 20% 1,411/365 days)			₱ 1,807,247.40		1,807,247.40
(₱315,544.43 x 20% x 1,411/365 days)				₱ 243,963.39	243,963.39

24 *Rollo*, CTA EB No. 1853, Annex "F", p. 168.
25 *Id.*, Annex "F-2, p. 170.
26 *Id.*, Annexes "F-1" and "F-3", p. 169 and 171.

20% Delinquency Interest from Dec. 11, 2012 to Oct. 21, 2016					
(₱ 494,735.32 x 20% x 1,411/365 days)	382,504.95				382,504.95
(₱855,549.31 x 20% x 1,411/365 days)		661,468.54			661,468.54
(₱4,734,258.12 x 20% x 1,411/365 days)			3,660,294.91		3,660,294.91
(₱641,333.25 x 20% x 1,411/365 days)				495,847.24	495,847.24
Total Amount Due as of Oct. 21, 2016	**₱1,070,277.68**	**₱1,843,613.75**	**₱10,201,800.43**	**₱ 1,381,143.88**	**₱14,496,835.74**
Less: Payment made on Oct. 21, 2016					
Basic Tax	₱ 164,904.22		₱ 2,167,965.74		₱ 2,332,869.96
Surcharge	41,226.05		541,991.43		583,217.48
Interest					
Deficiency Interest	₱ 120,628.57[27]		₱ 1,680,915.90[28]		₱ 1,801,544.47
Delinquency Interest	268,197.86[29]		3,409,549.83[30]		3,677,747.69
Total Interest	₱ 388,826.43		₱ 5,090,465.73		₱ 5,479,292.16
Total Payment	₱ 594,956.70		₱ 7,800,422.90		₱ 8,395,379.60
Net Amount Due as of Oct. 21, 2016	**₱ 475,320.98**	**₱1,843,613.75**	**₱ 2,401,377.53**	**₱ 1,381,143.88**	**₱ 6,101,456.14**
20% Deficiency Interest from Oct. 22, 2016 to Oct. 24, 2017					
(₱249,676.31-₱164,904.22 x 20% x 368/365 days)	₱ 17,093.77				₱ 17,093.77
(₱422,422.05 x 20% x 368//365 days)		₱ 85,178.80			85,178.80
(₱2,337,509.93-₱2,167,965.74 x 20% x 368/365 days)			₱ 34,187.54		34,187.54
(₱315,544.43 x 20% x 368/365 days)				₱ 63,627.59	63,627.59
20% Delinquency Interest from Oct. 22, 2016 to Oct. 24, 2017					-
(₱ 494,735.32 - ₱164,904.22 - ₱41,226.05-₱120,628.57 x 20% x 368/365 days)	33,871.42				33,871.42
(₱855,549.31 x 20% x 368/365 days)		172,516.24			172,516.24

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[27] ₱164,904.22 x 20% x 1,335/365 days.

[28] ₱2,167,965.74 x 20% x 1,415/365 days.

[29]

Total Interest Paid	₱388,826.43
Less: Deficiency Interest on the partial payment of basic tax of ₱164,904.22	120,628.57
Delinquency Interest Paid	**₱268,197.86**

[30]

Total Interest Paid	₱5,090,465.73
Less: Deficiency Interest on the partial payment of basic tax of ₱2,167,965.74	1,680,915.90
Delinquency Interest Paid	**₱3,409,549.83**

(₱4,734,258.12 - ₱2,167,965.74 - ₱541,991.43 - ₱1,680,915.90) *x 20% x 368/365 days)*			69,241.48		69,241.48
(₱641,333.25 x 20% x 368/365 days)				129,320.90	129,320.90
Total Amount Due as of Oct. 24, 2017	**₱ 526,286.17**	**₱2,101,308.79**	**₱ 2,504,806.55**	**₱ 1,574,092.37**	**₱ 6,706,493.88**
Less: Payment made on October 24, 2017					
Basic Tax	₱ 84,772.09	₱ 422,422.05	₱ 169,544.19	₱ 315,544.43	₱ 992,282.76
Surcharge	21,193.02	105,605.51	42,386.04	78,886.10	248,070.67
Deficiency Interest	250,887.66	1,296,043.65	520,182.74	972,801.37	3,039,915.42
Delinquency Interest	111,931.79		1,661,420.91		1,773,352.70
Total Payment	₱ 468,784.56	₱ 1,824,071.21	₱ 2,393,533.88	₱ 1,367,231.90	₱ 6,053,621.55
Net Amount Due as of Oct. 24, 2017	**₱ 57,501.61**	**₱ 277,237.58**	**₱ 111,272.67**	**₱ 206,860.47**	**₱ 652,872.33**
Less: Payment on January 29, 2020					245,039.69
Net Amount Due as of Jan. 29, 2020					**₱ 407,832.64**

It is to be noted that the "Net Amount Due as of Oct. 24, 2017" of ₱652,872.33 represents the remaining deficiency interest and delinquency interest due for deficiency income tax, VAT, percentage tax and EWT, as shown below:

	Basic Tax	Surcharge	Deficiency Interest	Delinquency Interest	Total
Income Tax	₱ -	₱ 0.01	₱ 21,254.88	₱ 36,246.72	₱ 57,501.61
VAT	-	-		277,237.58	277,237.58
Percentage Tax	-	0.01	111,272.66		111,272.67
EWT	-	0.01		206,860.46	206,860.47
Total	**₱ -**	**₱ 0.03**	**₱ 132,527.54**	**₱ 520,344.76**	**₱ 652,872.33**

The amount of ₱652,872.33 represents the final amount due from respondent and no further interest shall accrue thereon considering that the bases for the computation of the deficiency and delinquency interests were already covered by the payment made by respondent on October 24, 2017.

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration (Re: Decision promulgated 9 January 2020)* is **DENIED** for lack of merit, and respondent's *Motion for Partial Reconsideration* is hereby **PARTIALLY GRANTED**. Accordingly, respondent is **ORDERED** to pay the Bureau of Internal Revenue the remaining amount of **₱407,832.64** which represents the balance due for deficiency and delinquency interest charges.

SO ORDERED.

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

(On Leave)
ERLINDA P. UY
Associate Justice

Ma. Belen
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Amended Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.

ROMAN G. DEL ROSARIO
Presiding Justice