REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PROCTER & GAMBLE INTERNATIONAL OPERATIONS SA-ROHQ,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB No. 2768
(CTA Case No. 9897)

x- x

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

PROCTER & GAMBLE INTERNATIONAL OPERATIONS SA-ROHQ,
Respondent.

CTA EB No. 2775
(CTA Case No. 9897)

Present:

RINGPIS-LIBAN, *Acting P.J.,*
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and
ANGELES, *JJ.*

Promulgated:

DEC 12 2025 3:30pm

x- x

RESOLUTION

REYES-FAJARDO, J.:

On October 28, 2024, a Decision[1] was rendered, the *fallo* of which reads:

> **WHEREFORE,** in light of the foregoing considerations, the Petition for Review filed by Procter & Gamble International Operations SA-ROHQ docketed as CTA EB No. 2768 is **PARTIALLY GRANTED**. The Petition for Review filed by the Commissioner of Internal Revenue docketed as CTA EB No. 2775 is **DENIED** for lack of merit.
>
> Accordingly, the Assailed Amended Decision promulgated on October 4, 2022 and Resolution promulgated on June 5, 2023 by the Court of Tax Appeals Special Second Division in CTA Case No. 9897 are **MODIFIED** with respect to the amount of specific taxes to be refunded to Procter & Gamble International Operations SA-ROHQ. The Commissioner of Internal Revenue is **ORDERED TO REFUND** or **ISSUE A TAX CREDIT CERTIFICATE** in favor of Procter & Gamble International Operations SA-ROHQ in the amount of **₱30,947,326.07**, representing unutilized input VAT attributable to its zero-rated sales for the third and fourth quarters of the fiscal year ended June 30, 2016.
>
> **SO ORDERED.**

In so ruling, the Court found that: a) the Court in Division correctly took cognizance of the judicial claim; b) a re- opening of the case for new trial is not warranted; and c) the aggregate amount of zero-rated services appreciated in favor of Procter & Gamble International Operations SA-ROHQ ("P&G ROHQ") must be modified in accordance with the evidence on record.

Unconvinced, the Commissioner of Internal Revenue ("CIR") moved for reconsideration of said Decision.

In his *Motion for Reconsideration*,[2] the CIR maintains that P&G ROHQ failed to prove its entitlement to the tax refund and submits that P&G ROHQ's tax liability must be computed and deducted from any refundable amount.

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[1] Docket, pp. 187 - 212.

[2] Docket, pp. 226 - 238. Posted on November 19, 2024.

In its *Comment (Re: Motion for Reconsideration),* [3] P&G ROHQ submits that the CIR's arguments are devoid of any legal or factual basis.

We decide.

The Court finds no compelling reason to reverse or modify the assailed Decision.

The arguments forwarded by the CIR have already been passed upon and discussed at length by the Court. Any further discussion will only be unnecessarily repetitive.

The pronouncement in *Social Justice Society (SJS) Officers, et al. v. Lim,*[4] is instructive:

> The grounds relied on being mere reiterations of the issues already passed upon by the Court, there is no need to "cut and paste" pertinent portions of the Decision or re-write the ponencia in accordance with the outline of the instant motion.
>
> As succinctly put by then Chief Justice Andres R. Narvasa in Ortigas and Co. Ltd. Partnership v. Judge Velasco on the effect and disposition of a motion for reconsideration:
>
>> The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This would be a useless formality or 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; and it would be a needless act, too, with respect to issues raised for the first time, these being, as above stated, deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); i.e., the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the

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3 Docket, pp. 241 - 250. Personally and electronically filed on January 30 and 31, 2025, respectively.

4 G.R Nos. 187836 & 187916, March 10, 2015.

> Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.

WHEREFORE, in light of the foregoing considerations, the CIR's *Motion for Reconsideration* is **DENIED** for lack of merit.

SO ORDERED.

MARIAN IVY F. REYES-FAJARDO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

I reiterate my CDO.
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

I reiterate my concurrence with J. JMBV's CDO.
LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice