

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF
INTERNAL REVENUE,
Petitioner,

CTA EB No. 2956
(CTA Case No. 10374)

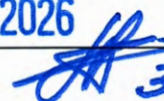
Present:

-versus-

RINGPIS-LIBAN, P.L.,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and
ANGELES, II.

GHD PTY LTD.
(FORMERLY GUTTERIDGE
HASKIN & DAVEY PTY
LTD.),
Respondent.

Promulgated:

JUN 22 2026
 3:50 p.m.

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RESOLUTION

REYES-FAJARDO, J.:

On December 12, 2025, a Decision¹ was rendered, the *fallo* of which reads:²

WHEREFORE, the Petition for Review in CTA EB No. 2956 is DENIED, for lack of merit. The Decision dated January 15, 2024 and the Resolution dated July 1, 2024 rendered by the Court in Division in CTA Case No. 10374 are **AFFIRMED**.

SO ORDERED.

¹ Decision, Docket — pp. 83 to 110.

² Decision, Docket — p. 109.



In said Decision, the Court *En Banc* affirmed the Decision and Resolution of the Special Third Division of this Court ("Court in Division"), which partially granted respondent GHD Pty. Ltd.'s claim for refund or issuance of a tax credit certificate in the amount of ₱50,743,712.18, representing its excess and unutilized creditable withholding taxes (CWTs) for the fiscal year (FY) ended June 30, 2018.

In so ruling, the Court held that respondent did not violate the doctrine of exhaustion of administrative remedies, considering that both its administrative and judicial claims were seasonably filed within the two-year prescriptive period under Sections 204(C) and 229 of the National Internal Revenue Code (NIRC) of 1997, as amended. The Court likewise found that respondent sufficiently proved its prior years' excess credits in the amount of ₱65,500,659.00, which were enough to cover its income tax due for FY 2018, thereby supporting the refund or issuance of a tax credit certificate in the reduced amount granted by the Court in Division.

Unyielding, petitioner Commissioner of Internal Revenue (CIR) filed his *Motion for Reconsideration*, insisting that respondent's judicial claim was prematurely filed because it was filed only sixteen (16) days after respondent filed its administrative claim for refund. Petitioner maintains that respondent violated the doctrines of exhaustion of administrative remedies and primary jurisdiction, and that petitioner was deprived of a reasonable opportunity to act upon the administrative claim.³

Petitioner further argues that this Court should take judicial notice of the Decision dated December 19, 2023 rendered by the Court's Special First Division in CTA Case No. 10187, which denied respondent's judicial claim for refund of its alleged unutilized CWTs for FY 2017. According to petitioner, said denial, which allegedly became final and executory on May 28, 2024, should nullify respondent's prior year's excess credits for FY 2018.⁴

On the other hand, respondent counters that petitioner's arguments are mere reiterations of those already raised in the

³ Motion for Reconsideration filed on January 07, 2026, Docket — pp. 118 to 125.

⁴ *Id.*

gfr

Petition for Review and passed upon by the Court *En Banc*. Respondent further argues that the denial of its refund claim in CTA Case No. 10187 does not negate the prior year's excess credits reported in its Annual Income Tax Return (ITR) for FY 2018, because said prior year's excess credits did not originate from FY 2017 CWTs, but from prior years.⁵

The *Motion* lacks merit.

At the onset, a careful reading of petitioner's *Motion* reveals that it merely reiterates arguments already raised in his Petition for Review and thoroughly addressed in the Decision. These arguments have already been considered and squarely rejected by both the Court in Division and the Court *En Banc*. To reinvent the wheel is a wastage of the Court's time and resources.⁶

In any event, the *Motion* fails for the same reasons already explained in the Decision.

First. Respondent did not violate the doctrine of exhaustion of administrative remedies.

As already held, Sections 204(C) and 229 of the NIRC of 1997, as amended, merely require that: (1) the administrative claim be filed prior to the judicial claim; and (2) both claims be filed within the two-year prescriptive period. The law does not impose any fixed or "reasonable" waiting period within which the CIR must first act on the administrative claim before a judicial claim may be instituted.

In *Commissioner of Internal Revenue v. Estate of Mr. Charles Marvin Romig, represented by its Sole Heir Mrs. Maricel Narciso Romig ("Romig")*,⁷ the Supreme Court categorically held that:

It is of no moment that there is only a short interval between the filing of the two claims. The law merely requires that both claims are filed within the two-year period. In *Commissioner of Internal Revenue v. Carrier Air Conditioning*

⁵ Comment (Re: CIR's Motion for Reconsideration dated January 2, 2026), filed on February 18, 2026, Docket — pp. 128 to 140.

⁶ *Social Justice Society (SJS) Officers, et al. v. Lim*, G.R. Nos. 187836 & 187916, March 10, 2015.

⁷ G.R. No. 262092, October 9, 2024.

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Philippines, Inc.,⁸ where therein petitioner similarly argued that the judicial claim for refund, which was filed barely 10 days from the filing of the administrative claim, was premature and violative of the doctrine of exhaustion of administrative remedies, this Court held that, 'from the plain language of the law, it does not matter how far apart the administrative and judicial claims were filed, or whether the [CIR] was actually able to rule on the administrative claim, so long as both claims were filed within the two-year prescriptive period.'

Moreover, the Court agrees with the finding of the CTA Second Division and CTA *En Banc* that the Estate's immediate resort to court action was justified, considering that the prescriptive period was about to expire.⁹

Applying *Romig* to the present case, respondent's filing of its judicial claim sixteen (16) days after its administrative claim does not render the former premature. What is controlling is that the administrative claim was filed first, and that both claims were filed within the two-year prescriptive period—requirements which respondent indisputably complied with. Hence, petitioner's insistence that it was deprived of a "reasonable opportunity" to act on the administrative claim is unavailing.

Second. Petitioner's insistence that the denial of respondent's refund claim for FY 2017 in CTA Case No. 10187 proves that respondent has no prior year's excess credits to apply against its RCIT due for FY 2018 is misplaced.

Petitioner's argument rests on the erroneous assumption that the prior year's excess credits carried over to FY 2018 are identical to the 2017 CWTs which were the subject of the denied refund claim in CTA Case No. 10187. This assumption is incorrect.

As borne by the records, the ₱65,500,659.00¹⁰ pertains to prior years' excess credits distinct from the 2017 CWTs amounting to ₱48,324,875.00,¹¹ which respondent claimed for refund in CTA Case 10187. Consequently, the denial of respondent's refund claim for FY

⁸ G.R. No. 226592, July 27, 2021 [Per J. Leonen, *En Banc*].

⁹ Emphasis supplied.

¹⁰ ₱113,825,534.00 less ₱48,324,875.00.

¹¹ C.T.A. Case No. 10374, Docket, Sum of P33,133,378.00 and P15,191,497.00, Lines 5 and 6, respectively, Schedule 7 – Tax Credits/Payments, Exhibit "P-26-11", p. 6 of 8.

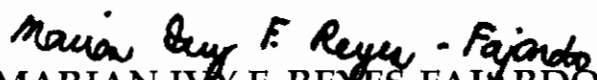
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2017 in said case does not *ipso facto* extinguish the prior years' excess credits carried over to FY 2018. Accordingly, as found by the Court, respondent had sufficient tax credits to cover its income tax due for FY 2018.

In fine, petitioner failed to present any new matter or compelling reason that would warrant the reversal or modification of the Decision.

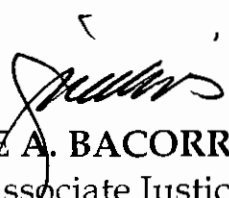
WHEREFORE, petitioner's *Motion for Reconsideration* is **DENIED** for lack of merit. The Decision promulgated on December 12, 2025 is **AFFIRMED**.

SO ORDERED.


MARIAN IVY F. REYES-FAJARDO
Associate Justice

WE CONCUR:


MA. BELEN M. RINGPIS-LIBAN
Presiding Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice