REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA *EB* NO. 2911** (CTA Case No. 10499)
	Present: **RINGPIS-LIBAN,** *P.J.*, **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
-versus-	
	Promulgated:
PANAY POWER CORPORATION, *Respondent.*	FEB 03 2026 1:35p.m.

x -- x

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is petitioner's *Motion for Reconsideration (Re: Decision promulgated on 30 September 2025)*, filed on October 13, 2025, with respondent's *Comment/Opposition [Re: Petitioner's Motion for Reconsideration]*, filed on October 30, 2025, assailing this Court's Decision, dated September 30, 2025.

As observed by respondent, the bulk of petitioner's arguments are mere rehashes of the contentions he raised in his Petition for Review, contentions thoroughly discussed and rejected in the assailed Decision. The Court need not rehash Our own explanations of said contentions' untenability here.[1]

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1 *See Roque v. Commission on Election*, G.R. No. 188456 (Resolution), February 10, 2010; *see also Shangri-La International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938 (Resolution), January 22, 2007; *see also Ortigas and Company Limited Partnership v. Velasco*, G.R. Nos. 109645 & 112564 (Resolution), March 4, 1996.

The only novel point raised in the Motion is petitioner's claim that respondent failed to exhaust administrative remedies when it filed its Petition for Review before the Court of Tax Appeals in Division on May 17, 2021, despite only filing its administrative claim on September 18, 2020. Drawing from *Ampil, Jr. v. COMELEC*[2] ("*Ampil*") he insists that the Court in Division can only take cognizance of judicial claims for refund when the taxpayer has exhausted administrative remedies.

The argument is flawed on two levels. First, May 17, 2021 is *241 days* after September 18, 2020. This is longer than even the 180+30 day grace period for appeals from other administrative rulings made by petitioner. The idea that petitioner was not given ample time to decide on respondent's administrative claim thus has no basis in fact.

Second, while *Ampil* covers administrative exhaustion in *general*, the applicable jurisprudence for filing judicial claims *specifically* is *Commissioner of Internal Revenue v. Carrier Air Conditioning Philippines, Inc.*,[3] where the Supreme Court declared that this Court can take cognizance of judicial claims so long as an administrative claim was filed previously, no matter how short the interval between the two. This is due to the specific wording of the *National Internal Revenue Code of 1977, as amended*, at the time. Thus, even assuming *arguendo* that respondent had filed its judicial claim a mere day after its administrative claim, rather than the generous *241 days* given in reality, the Court in Division could still take cognizance of the claim. Petitioner's argument is consequently without legal basis as well.

Exclusively containing arguments that (a) were already refuted in the assailed Decision; and/or (b) lack factual and legal basis, the Motion is bereft of merit and must be denied.

ACCORDINGLY, petitioner's *Motion for Reconsideration (Re: Decision promulgated on 30 September 2025)*, filed on October 13, 2025, is hereby **DENIED** for lack of merit. The assailed Decision, dated September 30, 2025, is **AFFIRMED**.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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2 344 SCRA 358, 372 (2000).
3 G.R. No. 226592, July 27, 2021.

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
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