20-000119-0063

REPUBLIC OF THE PHILIPPINES
**COURT OF TAX APPEALS**
**QUEZON CITY**

**SPECIAL FIRST DIVISION**

**CTA CASE NO. 10272**

**SONOMA SERVICES, INC.,**
Petitioner,

- versus -

**NOTICE OF RESOLUTION**

**COMMISSIONER OF INTERNAL REVENUE,**
Respondent.

**To:**

**OFFICE OF THE SOLICITOR GENERAL**
134 Amorsolo Street, Legazpi Village
Makati City

**ATTY. ALBERT C. ARPON**
**ATTY. CARL FITRI A. HUSSIN**
**ATTY. JOCELYN P. LUMBRES**
Bureau of Internal Revenue
Revenue Region No. 8A-Makati City
36th Floor, Export Bank Plaza Building
Sen. Gil Puyat Avenue corner Chino Roces Avenue
Makati City

**SALVADOR LLANILLO & BERNARDO**
8th Floor, Tower One & Exchange Plaza
Ayala Triangle, Ayala Avenue
1226 Makati City

***GREETINGS:***

You are hereby notified by these presents that on **March 1, 2024,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **March 4, 2024.**

**Atty. Maria Johoanna F. Chan-Te**
Executive Clerk of Court II

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

**SPECIAL FIRST DIVISION**

| | |
|---|---|
| **SONOMA SERVICES, INC.,** *Petitioner,* | **CTA Case No. 10272** |
| - versus - | Members: **DEL ROSARIO,** *P.J., Chairperson,* **MANAHAN,** and **REYES-FAJARDO** *JJ.* |
| **COMMISSIONER OF INTERNAL REVENUE,** *Respondent.* | Promulgated: MAR 0 1 2024, 9:00 AM |

x- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -x

# RESOLUTION

**REYES-FAJARDO, *J.*:**

On September 22, 2023, the Court rendered a Decision (assailed Decision),[1] the *fallo* of which reads:

> **WHEREFORE,** the *Petition for Review* is **GRANTED.** Accordingly, respondent is **ORDERED to REFUND,** or **ISSUE A TAX CREDIT CERTIFICATE** in the amount of **₱5,437,000.00,** in favor of petitioner, representing its excess and unutilized CWTs for CY 2017.
>
> **SO ORDERED.**

In his *Motion for Reconsideration*[2] filed on October 17, 2023, respondent Commissioner of Internal Revenue insists that: *one,* the Petition for Review was filed out of time; (b) petitioner Sonoma Services, Inc. failed to establish compliance with the requisites in

---

1 Docket --Volume II, pp. 963 to 984.

2 Docket -- Volume II, pp. 985 to 993. "Motion" for brevity.

claiming a refund or issuance of tax credit certificate (TCC) of excess and unutilized creditable withholding taxes (CWTs); (c) petitioner failed to show that the CWTs sought to be refunded have been erroneously collected; and, (d) claims for refund are strictly construed against petitioner for the same partake the nature of tax exemption.

Through its *Comment [Re: Respondent's Motion for Reconsideration]*[3] filed on November 22, 2023, petitioner echoes the ruling of the Court which found that it sufficiently proven its entitlement to a refund of or issuance of TCC in the amount of ₱5,437,000.00 representing unutilized CWTs for the calendar year (CY) ended December 31, 2017.

The Court finds no compelling reason to reconsider, modify or even reverse the assailed Decision. 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.[4]

In the assailed Decision, the Court already found that petitioner was able to satisfy the following requisites which entitled it to the grant of its claim for refund or issuance of TCC in the amount of ₱5,437,000.00, representing unutilized CWTs for CY 2017: *first,* petitioner timely filed both its administrative and judicial claims for refund of/ issuance of TCC as required under Sections 204(C) and 229 of the National Internal Revenue Code of 1997, as amended; *second,* petitioner properly substantiated the excess and unutilized CWTs sought to be refunded with the Certificates of Creditable Tax Withheld at Source (BIR Forms No. 2307); and, third, the income upon which the excess and unutilized CWTs were withheld were reported in petitioner's Amended Annual Income Tax Return.

The pronouncement in *Social Justice Society (SJS) Officers, et al. v. Lim,*[5] on the effect and disposition of a motion for reconsideration is instructive:

---

3 *Id.* unpaged.
4 *Social Justice Society (SJS) Officers, et al. v. Lim,* G.R Nos. 187836 & 187916, March 10, 2015.
5 *Id.*

on

> 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 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**, respondent's Motion for Reconsideration, filed on October 17, 2023 is **DENIED**, for lack of merit.

**SO ORDERED.**

Marian Ivy F. Reyes-Fajardo
**MARIAN IVY F. REYES-FAJARDO**
Associate Justice

**WE CONCUR:**

**ROMAN G. DEL ROSARIO**
Presiding Justice

Catherine T. Manahan
**CATHERINE T. MANAHAN**
Associate Justice