REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-*versus*-

WATSONS PERSONAL CARE STORES (PHILIPPINES), INC.,
Respondent.

CTA *EB* NO. 2901
(CTA CASE NO. 10274)

Present:

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

Promulgated: DEC 26 2025 11:40am

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RESOLUTION

MANAHAN, *J.*:

This resolves petitioner's ***Motion for Partial Reconsideration (Re: Decision dated 11 August 2025)***[1] filed on August 28, 2025, which prays for the reconsideration of the Court En Banc's Decision dated August 11, 2025,[2] which reads as follow:

> **WHEREFORE**, premises considered, the instant *Petition for Review* is hereby **DENIED** for lack of merit. Accordingly, the Assailed *Decision* dated November 7, 2023 and *Resolution* dated March 20, 2024 of the Court in Division in CTA Case No. 10274 are **AFFIRMED**.
>
> **SO ORDERED.**

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[1] *Rollo*, CTA *EB* No. 2901, pp. 95-102.
[2] *Id.*, pp. 78-87

Petitioner insists that respondent is not entitled to the claim for refund of alleged excess and unutilized creditable withholding taxes (CWT) for calendar year (CY) 2017.

On the other hand, respondent, in its ***Comment (on Petitioner's Motion for Partial Reconsideration (Re: Decision dated 11 August 2025) dated August 28, 2025)***[3] filed on September 29, 2025, counter-argues that its income upon which the CWT was withheld, was declared as part of its gross income and the fact of remittance need not be proven. Further, respondent asserted that nothing in Revenue Memorandum Order (RMO) No. 53-98 and Revenue Regulations (RR) No. 2-2006 explicitly state that the failure to submit the required documents is a ground for denial of the claim for refund. Respondent insists that the submission of Summary Alphalist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) and Monthly Alphalist of Payees (MAP) under RR No. 2-2006 is not required to substantiate a claim for refund of excess/unutilized CWT as it established its right to the refund.

Before resolving the motion on the merits, the Court shall first determine whether the instant motion was filed on time.

Section 1, Rule 15 of the Revised Rules of the Court of Tax Appeals (RRCTA) provides that:

> SECTION 1. *Who may and when to file motion.*- Any aggrieved party may seek a reconsideration or new trial of any decision, resolution, or order of the Court. He shall file a motion for reconsideration or new trial **within fifteen days from the date he received notice of the decision**, resolution or order of the Court in question. *(Emphasis supplied)*

The records of the case reveal that the Office of the Solicitor General, the official counsel of petitioner, received the assailed *Decision* dated August 11, 2025 on August 15, 2025[4]. In accordance with the abovementioned provision of the RRCTA, petitioner had fifteen (15) days from August 15, 2025 or until August 30, 2025 within which to file its motion for reconsideration. Thus, the filing of the instant Motion for Reconsideration on August 28, 2025 was on time.

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[3] *Rollo*, pp. 108-121.
[4] *Id.*, Notice of Decision dated August 11, 2025, p. 77.

Having established the jurisdiction of the Court to hear the motion, we shall now address the merits thereof.

After a thorough review of petitioner's arguments, the Court concludes that the issue of entitlement of respondent to the claim for refund was already established in the Assailed Decision, hence, a further disquisition will be mere repetition of the same. Said argument is merely a reiteration or rehash. In *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*,[5] the Supreme Court ruled that:

> 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. *(Emphasis supplied)*

There being no other new issues or matters raised by petitioner in the instant motion, this Court finds no compelling reason to reverse the ruling in the Assailed Decision.

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[5] G.R. No. 109645, March 04, 1996.

WHEREFORE, premises considered, petitioner's *Motion for Partial Reconsideration (Re: Decision dated 11 August 2025)* is hereby **DENIED** for lack of merit.

SO ORDERED.

Catherine T. Manahan

CATHERINE T. MANAHAN
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

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