**REPUBLIC OF THE PHILIPPINES**
*Court of Tax Appeals*
**QUEZON CITY**

***En Banc***

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| **COMMISSIONER OF INTERNAL REVENUE,** Petitioner, | **CTA *EB* NO. 3070** (CTA Case No. 10467) |
| | Present: |
| -versus- | **RINGPIS-LIBAN,** *PJ*, **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.* |
| **HALLIBURTON WORLDWIDE LIMITED – PHILIPPINE BRANCH,** Respondent. | Promulgated: MAR 02 2026 3:41 |

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## RESOLUTION

***MODESTO-SAN PEDRO, J.:***

For the Court's resolution is petitioner's *Motion for Reconsideration (of the Decision dated 16 September 2025)*, filed via registered mail on October 6, 2025, with respondent's *Comment/Opposition (Re: CIR's Motion for Reconsideration dated 06 October 2025)*, filed on November 5, 2025, assailing this Court *En Banc*'s Decision, dated September 16, 2025.

The Motion lacks merit.

Petitioner's main argument in the Motion is that "White Copy" of Official Receipt ("OR") No. 1153 attached to respondent's Motion for Partial Reconsideration is not the same as the "Pink Copy" of said OR which petitioner offered as evidence. The former is clear while the latter is illegible. As such, the Court in Division cannot be said to have performed a "re-evaluation" of the evidence in reaching its Amended Decision. Hence, a

Motion for Reconsideration would not have been proper, and petitioner correctly filed a Petition for Review.

The argument fails for two reasons. First, petitioner himself acknowledges that the two copies are copies of the same document: OR No. 1153. For the purpose of computing the refundable amount to which petitioner is entitled, then, the two copies are the same piece of evidence. The Court in Division's use of the legible "White Copy" should thus be considered a re-evaluation of the evidence.

Second, a re-evaluation of evidence is not strictly necessary for an Amended Decision to substantially modify a ruling. The Court *En Banc* discussed the re-evaluation of evidence to compare the Amended Decision in this case with the Amended Decision in *CE Luzon Geothermal Power Co. Inc. v. Commissioner of Internal Revenue*[1] ("*CE Luzon*"). However, *Commissioner of Internal Revenue v. Commission on Elections*[2] used *Ce Luzon* only as an example of one way, not necessarily the only way, in which an Amended Decision might substantially modify a previous ruling. Substantial modification is the actual requirement here.

With this in mind, even if the Court in Division's use of the "White Copy" is not considered a re-evaluation of evidence, its re-computation of the refundable amount is still a substantial modification to its original ruling, one that does not merely clarify ambiguities or correct typographical errors. The proper remedy to such a ruling would thus still be a Motion for Reconsideration, not yet a full-blown Petition for Review.

Our ruling in the assailed Decision consequently stands.

**ACCORDINGLY**, petitioner's *Motion for Reconsideration (of the Decision dated 16 September 2025)*, filed via registered mail on October 6, 2025, is hereby **DENIED** for lack of merit. The assailed Decision, dated September 16, 2025, is **AFFIRMED**.

**SO ORDERED.**

**MARIA ROWENA MODESTO-SAN PEDRO**
Associate Justice

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1 G.R. Nos. 200841-42, August 26, 2015.
2 G.R. Nos. 244155 & 247508, May 11, 2021.

***WE CONCUR:***

**MA. BELEN M. RINGPIS-LIBAN**
Presiding Justice

**JEAN MARIE A. BACORRO-VILLENA**
Associate Justice

*With due respect, I reiterate my Separate Opinion*
**MARIAN IVY F. REYES-FAJARDO**
Associate Justice

**LANEE S. CUI-DAVID**
Associate Justice

**CORAZON G. FERRER-FLORES**
Associate Justice

**HENRY S. ANGELES**
Associate Justice