REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL, REVENUE,
Petitioner,

-versus-

UNITED INTERNATIONAL PICTURES AKTIEBOLAG (UIPA),
Respondent.

CTA EB NO. 2823
(CTA Case No. 9930)

Present:
Del Rosario, *P.J.,*
Ringpis-Liban,
Manahan,
Bacorro-Villena,
Modesto-San Pedro,
Reyes-Fajardo,
Cui-David,
Ferrer-Flores, *and*
Angeles, *JJ.*

Promulgated:
SEP 30 2025 3:30 pm

x---x

RESOLUTION

RINGPIS-LIBAN, *J.*:

For resolution is the petitioner's "Motion for Reconsideration"[1] received by the Court on March 19, 2025, with respondent's "Comment on the Motion for Reconsideration dated March 17, 2024" filed on April 29, 2025 and received by the Court on May 6, 2025.[2]

Petitioner seeks reconsideration of this Court's Decision, the dispositive portion of which reads as follows:

> "**WHEREFORE**, premises considered, the Petition for Review is **DENIED for lack of merit**. The Amended Decision

[1] Rollo, CTA EB NO. 2823, pp. 508-517.
[2] Ibid., pp. 523-541.

dated June 29, 2023 and Resolution dated October 13, 2023 are **AFFIRMED**.

SO ORDERED.”

Petitioner maintains that respondent is not entitled to a tax refund issued to a juridical entity named “United International Pictures AB”; that the controlling factor in the issuance of refund claim is the company’s registered name in the records of the Securities and Exchange Commission (SEC); that respondent’s registered name did not match with the entity named in CTA Case No. 6912, hence respondent cannot be deemed eligible for the refund; that respondent failed to prove that United International Pictures Aktiebolag is the same as United International Pictures AB because respondent failed to present a certification from the SEC regarding the certainty of the corporate name of the respondent; and that respondent failed to present sufficient evidence to prove that the BIR did not comply with the Writ of Execution.

Meanwhile, respondent asserts that United International Pictures Aktiebolag and United International Pictures AB is one and the same entity; that the CTA Special First Division correctly ruled that the admitted pieces of evidence during the proceedings in CTA Case No. 9930 are sufficient to prove that United International Pictures AB in CTA Case No. 6912 is the same as UIP Aktiebolag; AB is merely an abbreviation of Aktiebolag in the same manner as Corp. is the abbreviation of Corporation and Co. is the abbreviation of Company; that United International Pictures AB is the same as United International Pictures Aktiebolag, thus it is entitled to the tax refund issued in CTA Case No. 6912 which became final and executory on September 19, 2008; that the principle of *strictissimi juris* is inapplicable; and that the records are replete with evidence that petitioner did not comply with the writ of execution.

A careful and closer look at the arguments raised by petitioner in his present motion reveals that the grounds relied upon and the matters raised therein are mere restatements of his previous arguments. The Court *En Banc* notes that petitioner basically rehashed his arguments which were sufficiently passed upon and discussed by the Court in Division in its Amended Decision and Resolution, and in the assailed *En Banc* Decision.

In the case of *Shangri-La International Hotel Management Ltd., et al. vs. Developers Group of Companies, Inc.*,[3] the Supreme Court denied respondent’s Motion for Reconsideration for being a mere reiteration of their previous arguments, and for failure to raise matters substantially plausible or compellingly persuasive to warrant the reversal of the assailed Decision, thus:

[3] G.R. No. 159938, January 22, 2007.

"The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.

Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought."

It must be stressed that among the ends to which a motion for reconsideration is addressed, one is precisely to convince the Court that its ruling is erroneous and improper, contrary to law or the evidence.[4] If the movant failed to do so, the motion for reconsideration must necessarily fail.

In view of the foregoing, the Court *En Banc* will no longer belabor to repeat the discussions in the assailed Decision, Amended Decision, and Resolution of the Court in Division since it would only result to mere superfluity.

ACCORDINGLY, the "Motion for Reconsideration" is **DENIED for lack of merit.**

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

CATHERINE T. MANAHAN
Associate Justice

[4] *Teodulo M. Coquilla vs. The Hon. Commission on Elections and Mr. Neil M. Alvarez*, G.R. No. 151914, July 31, 2002.

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