REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

UNITED INTERNATIONAL PICTURES AKTIEBOLAG, *Petitioner,*	**CTA CASE NO. 9930**
	Members:
- versus -	**DEL ROSARIO**, *P.J., Chairperson,* **MANAHAN**, and **REYES-FAJARDO**, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: OCT 13 2023; 2:00PM

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RESOLUTION

DEL ROSARIO, P.J.:

For resolution is respondent's "**Motion for Reconsideration**" of the Amended Decision dated June 29, 2023, posted on July 26, 2023 *via* registered mail, with petitioner's "**Opposition to the Motion for Reconsideration dated July 25, 2023**" filed on August 22, 2023.

The dispositive portion of the assailed Amended Decision reads:

> "**WHEREFORE**, in light of the foregoing, petitioner's 'Motion for Reconsideration' incorporated in its 'Omnibus Motion' is hereby **GRANTED**. The 'Petition for Revival of Judgment' filed by petitioner United International Pictures Aktiebolag on September 18, 2018 is **GRANTED**.
>
> Accordingly, the Decision rendered in CTA Case No. 6912 promulgated on August 28, 2008 is hereby **REVIVED** and the Commissioner of Internal Revenue is hereby **ORDERED TO REFUND OR ISSUE A TAX CREDIT CERTIFICATE** in favor of petitioner United International Pictures Aktiebolag in the amount of ₱7,200,302.97, representing excess/unutilized creditable withholding taxes for taxable year 2002. Let the corresponding Writ of Execution be issued.
>
> **SO ORDERED.**"

In his Motion for Reconsideration, respondent prays that the Court reconsider and set aside the assailed Amended Decision dated

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June 29, 2023, and reinstate the Decision dated March 15, 2022 denying the Petition for Revival of Judgment.

In support thereof, respondent maintains that petitioner United International Pictures (UIP) Aktiebolag is not entitled to a tax refund issued to a juridical entity named "United International Pictures AB". Allegedly, the controlling factor is the company's registered name in the records of the Securities and Exchange Commission (SEC), citing *McKinsey & Co. (Phils.) vs. Commissioner of Internal Revenue*[1] (*McKinsey*).

Respondent also asserts that tax refunds, akin to tax exemptions, are interpreted in *strictissimi juris* against the claimant.

Petitioner, in its "Opposition", counter-argues that *McKinsey* is inapplicable to the present case. Petitioner asserts that it has proven in evidence that it is the same entity as "United International Picture AB", the petitioner in CTA Case No. 6912.

THE COURT'S RULING

After a careful evaluation of the parties' respective arguments, the Court finds respondent's arguments without merit.

A motion for reconsideration shall point out specifically the findings or conclusions of the judgment or final order which are not supported by the evidence or which are contrary to law, making express reference to the testimonial or documentary evidence or to the provisions of law alleged to be contrary to such findings and conclusions.[2] It is thus incumbent upon the movant to convince the Court that certain findings and conclusions in the assailed decision are not supported by evidence or are contrary to law.

The grounds relied upon by respondent in his Motion for Reconsideration, except for the invocation of *McKinsey*, are mere rehash of arguments pleaded in his Memorandum dated March 21, 2021[3] and Memorandum dated March 19, 2023[4] which have been adequately and exhaustively passed upon by the Court in the assailed Amended Decision.

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[1] Resolution, G.R. Nos. 247740-41, October 16, 2019.
[2] Section 2, Rule 37 of the Rules of Court.
[3] *Docket*, Vol I., pp. 485 to 492.
[4] *Docket*, Vol IV., pp. 2069 to 2075.

Anent respondent's argument that *McKinsey* is applicable to the present case, the Court finds the same bereft of merit.

In *McKinsey*, the Supreme Court denied the Petition for Review filed by McKinsey & Co. (Phils.) for failure to show any reversible error in the challenged decision and resolution of the CTA *En Banc* as to warrant the exercise of its discretionary appellate jurisdiction. The Supreme Court affirmed the ruling of the CTA *En Banc* in CTA EB Nos. 1588 & 1592 which denied several Certificates of Creditable Withholding Tax at Source [BIR Form No. 2307] as they were not under the registered name of McKinsey & Co. (Phils.) but under the name of McKinsey Phils., Inc. The CTA *En Banc* pointed out that McKinsey & Co. (Phils.) failed to prove through other competent evidence that it is the same corporation as McKinsey Phils., Inc. or that they are one and the same.

In the present case, petitioner has already demonstrated through *preponderance of evidence* that it is the same as UIP AB as exhaustively discussed on pages 3 to 6 of the assailed Amended Decision

Since respondent raises no new or substantial arguments that would warrant the reconsideration sought, the Court finds no cogent reason to reverse or modify the assailed Amended Decision.

WHEREFORE, premises considered, respondent's "**Motion for Reconsideration**" is hereby **DENIED** for lack of merit.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

WE CONCUR:

CATHERINE T. MANAHAN
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice