REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA EB NO. 1952** (CTA Case No. 9104)
	Present:
	Del Rosario, *P.J.,* Castañeda, Jr., Uy, Ringpis-Liban, Manahan, Bacorro-Villena, and Modesto-San Pedro, *JJ.*
- *versus* -	
PILIPINAS SHELL PETROLEUM CORPORATION, *Respondent.*	Promulgated: DEC 2 1 2020 9:30a.m.

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RESOLUTION

CASTAÑEDA, JR., *J.:*

For resolution of the Court *En Banc* is petitioner Commissioner of Internal Revenue's (CIR) *Motion for Reconsideration (Re: Decision promulgated on 29 June 2020)*[1] filed via registered mail on July 15, 2020. The CIR's *Motion* seeks reconsideration of the Court *En Banc*'s Decision promulgated on June 29, 2020[2] (the "Assailed Decision") denying his Petition for Review for lack of merit.

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[1] Court *En Banc*'s Docket, pp. 123-128.
[2] *Id.*, pp. 100-116.

Petitioner moves for reconsideration of the Assailed Decision based on the ground that:[3]

> "THE HONORABLE COURT ERRED IN RULING THAT RESPONDENT IS ENTITLED TO REFUND IN THE AMOUNT OF P56,762,554.12 REPRESENTING EXCISE TAXES IT PAID ON JET A-1 FUEL SOLD TO TAX-EXEMPT INTERNATIONAL AIR CARRIERS FOR THE PERIOD 12 AUGUST TO 31 DECEMBER 2013."

In its *Comment/Opposition [To Petitioner's Motion for Reconsideration dated July 15, 2020]*[4] filed on September 18, 2020, respondent Pilipinas Shell Petroleum Corporation maintains that excise tax on petroleum products is essentially a tax on property, hence, the exemption expressly granted under Section 135 of the NIRC attaches to the petroleum products.

The Court *En Banc* resolves to deny the *Motion for Reconsideration* for lack of merit.

At the outset, it bears noting that petitioner's arguments in his *Motion for Reconsideration* are mere restatements of the arguments he raised in his previous pleadings. Needless to say, these matters had already been thoroughly discussed and resolved by the Court *En Banc* in the Assailed Decision. To put it bluntly, there is nothing in his *Motion for Reconsideration* that was not sufficiently passed upon by the Court *En Banc* in the Assailed Decision. Petitioner utterly failed to raise any new or substantial matter let alone any compelling reason to warrant the modification much less reversal of the Court *En Banc*'s findings.

The Court *En Banc* stands by its ruling that respondent is entitled to the refund of duly substantiated excise taxes paid on petroleum products sold to international carriers from August 12, 2013 to December 31, 2013. As plainly adverted to in the Assailed Decision, such ruling finds jurisprudential mooring in the Supreme Court cases of *Chevron Philippines, Inc. v. Commissioner of Internal Revenue*[5] and *Commissioner of Internal Revenue v. Pilipinas Shell Petroleum Corporation.*[6]

In sum, the Court *En Banc* finds no plausible reason to deviate from its ruling in the Assailed Decision.

[3] *Id.*, pp. 123-124.
[4] *Id.*, pp. 134-143.
[5] G.R. No. 210836, September 1, 2015.
[6] G.R. No. 180402, February 10, 2016.

WHEREFORE, petitioner's *Motion for Reconsideration (Re: Decision promulgated on 29 June 2020)* is **DENIED** for utter lack of merit.

SO ORDERED.

JUANITO C. CASTAÑEDA, JR.
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

ON LEAVE
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice