

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Special Second Division

**UNIOIL PETROLEUM
PHILIPPINES, INC.**

CTA CASE NO. 11101

Petitioner, Members:
RINGPIS-LIBAN, P.J., Chairperson,
MODESTO-SAN PEDRO, and,
FERRER-FLORES, JJ.

-versus-

**COMMISSIONER OF
INTERNAL REVENUE,**

Promulgated:

Respondent.

SEP 23 2026

3:45 pm

X -----

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is respondent's *Motion for Partial Reconsideration (Re: Decision dated 14 January 2026)*, filed on February 4, 2026,¹ assailing this Court's January 14, 2026 Decision,² with Comment/Opposition (to Respondent's Motion for Partial Reconsideration) from petitioner.³

The Motion lacks merit.

Respondent argues that petitioner is not entitled to its claim for refund of alleged erroneously paid excise tax. He insists that Aromatic Hydrocarbon which was imported is subject to excise tax.

On the other hand, petitioner counter-argues that the Court has already extensively discussed its exemption from the payment of excise tax. The taxability of aromatic extracts depends on their usage, specifically on lubricating oils and greases, and not on their composition or characteristics. The Court properly declared that since petitioner's imported Aromatic Hydrocarbon VV was not used as lubricating oil or greases, it follows that no

¹ *Rollo.*

² *Ibid.*

³ *Ibid.*

excise tax should have been paid on its importation. Thus, the excise tax paid on its importation is refundable.

The matters raised by respondent in his Motion for Reconsideration are rehashes of his arguments raised in his submissions to the instant proceedings. Consequently, these have already been addressed and refuted in the Assailed Decision. There is no need to repeat Our discussions by covering these again.⁴ No new substantial issues have been raised that would merit the Court *En Banc* to rule otherwise in his favor.

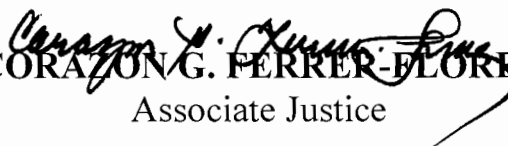
FOR THESE REASONS, respondent's *Motion for Partial Reconsideration (Re: Decision dated 14 January 2026)* is hereby **DENIED** for lack of merit. The Decision, dated January 14, 2026, is **AFFIRMED**.

SO ORDERED.


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:


MA. BELEN M. RINGPIS-LIBAN
Presiding Justice


CORAZON G. FERRER-FLORES
Associate Justice

⁴ See *Roque v. Commission on Election*, G.R. No. 188456 (Resolution), February 10, 2010; see also *Shangri-La International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938 (Resolution), January 22, 2007; see also *Ortigas and Company Limited Partnership v. Velasco*, G.R. Nos. 109645 & 112564 (Resolution), March 4, 1996.