REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL SECOND DIVISION

WIPRO PHILIPPINES, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 10329

Members:

BACORRO-VILLENA, *Acting Chairperson, and*
CUI-DAVID, *JJ.*

Promulgated:

DEC 1 7 2024 10:30 am

x- x

RESOLUTION

CUI-DAVID, J.:

This resolves respondent's *Motion for Reconsideration (Re: Decision dated 22 April 2024),* filed on May 3, 2024, with petitioner's *Comment (Re: Respondent's Motion for Reconsideration dated 03 May 2024),* posted on May 27, 2024, and received by the Court on June 3, 2024.

Respondent seeks reconsideration of the Court's Decision promulgated on April 22, 2024 (*assailed Decision*), the dispositive portion of which reads:

> **WHEREFORE,** in light of the foregoing considerations, the present *Petition for Review* is **GRANTED**. Accordingly, the subject deficiency Income Tax assessment in the total amount of ₱8,488,051.32, including interests and compromise penalty, for FY ending March 31, 2015, is **CANCELLED and WITHDRAWN**, and the FDDA dated June 15, 2020 issued by respondent against petitioner is **REVERSED** and **SET ASIDE**.
>
> Respondent is **ENJOINED** from proceeding with the collection of the said deficiency Income Tax assessment.
>
> **SO ORDERED.**

Respondent raises the following grounds in support of his *Motion for Reconsideration* (*Motion*), to wit:

I. WITH ALL DUE RESPECT, THE HONORABLE COURT ERRED WHEN IT GRANTED PETITIONER'S PETITION FOR REVIEW AND REVERSED AND SET ASIDE THE FDDA AGAINST PETITIONER.

II. WITH ALL DUE RESPECT, THE HONORABLE COURT ERRED WHEN IT CONSIDERED PETITIONER'S ITH EXEMPTION WHICH WAS NOT SUBMITTED TO RESPONDENT DURING THE TAX AUDIT AND REINVESTIGATION.

In rejecting respondent's *Motion*, petitioner counters that it simply reiterates arguments previously presented in his *Answer*[1] and *Memorandum*,[2] which the Court had already considered in the Decision sought to be reconsidered.

Nevertheless, petitioner submits that the Court correctly determined that petitioner's entitlement to the Income Tax Holiday (ITH) incentive was extended from March 1, 2014, to February 28, 2015, and from March 1, 2015 to February 28, 2016, by virtue of the two (2) successive extensions granted by the Philippine Economic Zone Authority (PEZA) to petitioner, first under the *Capital Equipment to Labor Ratio* (CELR) and then under the *Net Foreign Exchange Earnings* (NFEE). Petitioner emphasizes that while the *Notices* confirming its ITH entitlement for the fiscal year (FY) ending March 31, 2015 were issued belatedly, the fact remains that petitioner is entitled to claim ITH for FY ending March 31, 2015.

Further, petitioner agrees with the Court's pronouncement that it may consider and evaluate new evidence submitted before it, and make factual determinations based on such evidence. Petitioner asserts that when it formally offered its evidence on September 30, 2022,[3] the Court admitted all its exhibits, except for Exhibits P-2 and P-15. Petitioner contends that if respondent disagreed with the admission of its documentary exhibits, he should have filed a Motion for Reconsideration of the Court's Resolution[4] dated November 7, 2022. But he did not. Hence, it is well within the

[1] Docket – Vol. I, pp. 482-489.
[2] Docket – Vol. II, pp. 834-845.
[3] Docket – Vol. II, pp. 627-634.
[4] Docket – Vol. II, pp. 789-790.

Court's rights to consider the pieces of evidence formally offered and admitted in arriving at its Decision.

Respondent's *Motion* must therefore fail.

Indeed, after a careful examination of the records and meticulous evaluation of the arguments proffered by respondent in his *Motion for Reconsideration*, the Court finds no cogent reason to disturb its ruling in the *assailed Decision* of April 22, 2024. The arguments raised in the *Motion* have already been thoroughly discussed and passed upon by the Court on pages 9 to 16 of the assailed Decision. Restating the discussion would be a waste of the Court's time and resources.

WHEREFORE, premises considered, respondent's *Motion for Reconsideration (Re: Decision dated 22 April 2024)* is **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

I CONCUR:

JEAN MARIE A. BACORRO-VILLENA
Associate Justice