REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus-

SONOMA SERVICES, INC.,
Respondent.

CTA EB No. 1163
(CTA Case No. 8458)

Present:

Del Rosario, *PJ*
Castañeda,Jr.,
Bautista,
Uy,
Casanova,
Fabon-Victorino,
Mindaro-Grulla,
Cotangco-Manalastas, and
Ringpis-Liban, *JJ.*

Promulgated:
SEP 04 2015
4:05 p.m.

x- x

RESOLUTION

COTANGCO-MANALASTAS, J.:

For resolution is petitioner's Motion for Reconsideration, filed by petitioner through registered mail on May 28, 2015, and received by this Court on June 4, 2014. Respondent filed its Comment (Re:Motion for Reconsideration dated May 28, 2015) on July 16, 2015.

Petitioner Commissioner of Internal Revenue (CIR) seeks reconsideration of the Court *En Banc*'s Decision, dated April 21, 2015, which dismissed the petition before the Court *En Banc*, thereby affirming the decision of the CTA First Division. The assailed Decision of the CTA First Division, dated November 27, 2013, granted respondent Sonoma Services, Inc.'s claim for refund, as follows:

> "WHEREFORE, premises considered, the instant Petition for Review is hereby GRANTED. Accordingly, respondent is hereby ORDERED TO REFUND or TO ISSUE A

> TAX CREDIT CERTIFICATE in favor of petitioner in the amount P4,045,410.00, representing petitioner's excess and unutilized creditable withholding taxes for the calendar year 2009."

In its motion for reconsideration, petitioner CIR argues that respondent failed to prove its entitlement to the refund claimed. Petitioner insists that the best evidence or proof of remittance is the certification from the BIR's Revenue Accounting Division as to the fact of remittance of the tax withheld. Respondent Sonoma thus failed to prove that the creditable taxes withheld by the payors were indeed remitted to the Bureau of Internal Revenue. Petitioner further argues that respondent failed to present the various payors and withholding agents in order to establish the fact of withholding and remittances made.

In its Comment, respondent counter-argues that petitioner's motion for reconsideration is a verbatim rehash of the petition for review. Respondent reiterates that there is no law, jurisprudence or administrative regulation that requires the submission of a certification from the BIR-RAD as proof of the existence and validity of CWTs, nor is there any requirement that respondent should present the various payors and withholding agents in order to establish the fact of withholding and remittances made.

These issues have been extensively discussed and resolved by the CTA First Division and the Court *En Banc* when the respondent's claim for refund was granted. We reiterate that Certificates of Creditable Tax Withheld at Source (BIR Form No. 2307) issued by withholding agents are *prima facie* proof of actual payment of CWT by the payee-taxpayer to the government, with no further need to present the various payors and withholding agents in order to establish the fact of withholding and remittances made. Any further discussion will only be unnecessarily repetitive.

WHEREFORE, the instant motion for reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

(on official business)
CAESAR A. CASANOVA
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

(on official business)
MA. BELEN M. RINGPIS-LIBAN
Associate Justice