Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

En Banc

PHILIPPINE AIRLINES, INC.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE and COMMISSIONER OF CUSTOMS,
Respondents.

CTA EB No. 1347
(CTA Case No. 8340)

Present:
DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
BAUTISTA,
UY,
CASANOVA,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN, *and*
MANAHAN, *JJ.*

Promulgated:

FEB 21 2018 2:23 p.m.

x- x

RESOLUTION

CASANOVA, J.:

Submitted for resolution are the following:

1. Respondent Commissioner of Internal Revenue's (CIR) Motion for Partial Reconsideration[1] filed on September 29, 2017; and,

2. Respondent Commissioner of Customs' (COC) Motion for Reconsideration[2] filed on October 3, 2017, with petitioner Philippine Airlines, Inc.'s Comment or Opposition[3] filed on November 20, 2017.

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[1] En Banc Rollo, pp. 488-502.
[2] Ibid., pp. 503-517.
[3] Id., pp. 521-529..

Both respondents seek reconsideration of this Court's Decision[4] promulgated on August 30, 2017, the dispositive portion of which reads:

> "**WHEREFORE,** premises considered, the instant Petition for Review is hereby **PARTIALLY GRANTED.** The Court in Division's Decision and Resolution promulgated on February 17, 2015 and July 22, 2015, respectively, are hereby **REVERSED AND SET ASIDE.** The case is **REMANDED** to the Court in Division for the determination of the amount of refund due to petitioner.
>
> **SO ORDERED."**

In his motion, respondent CIR raised this sole error allegedly committed by the Court *En Banc*:

> **"THE HONORABLE COURT ERRED IN RULING THAT PETITIONER HAS SUFFICIENTLY ESTABLISHED THAT THE ALCOHOL PRODUCTS IT IMPORTED WERE NOT AVAILABLE IN REASONABLE QUANTITY, QUALITY OR PRICE THE LOCAL MARKET."**

On the other hand, respondent COC mainly argues that petitioner failed to prove by convincing evidence that the subject commissary supplies were not locally available in reasonable quantity, quality or price; that the Court cannot rely on the testimony and documentary evidence presented by Ms. Cheryl V. Capinpin, petitioner's Manager of In-Flight Materials Purchasing Division; and that petitioner must rely on its evidence to prove its claim for refund and not on the absence of controverting evidence from respondents.

Petitioner counters that the records of the instant case will establish that respondent COC was given an ample opportunity to conduct its cross examination on petitioner's witnesses and documentary evidence; that, in deciding the instant case, the Court appropriately took note of the following: various price lists from Philippine Wine Merchants for the years 2007, 2008 and 2009, as well as the Future Trade International price list dated April 8, 2009; and report of the Court-commissioned Independent Certified Public Accountant.

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[4] Id., pp. 445-461.

We find no valid reason to grant respondents' respective Motions.

Perusal of the arguments raised by respondents in their respective Motions for Reconsideration reveals that the same are practically mere reiterations of their previous arguments which have been fully addressed and discussed at length by the Court *En Banc* in the assailed Decision. As such, *We* see no reason to further discuss the same.

Hence, the CTA *En Banc* finds no cogent justification to disturb the findings and conclusions spelled out in its August 30, 2017 Decision.

WHEREFORE, premises considered, respondents CIR and COC's Motions for Reconsideration are hereby **DENIED** for lack of merit.

SO ORDERED.

CAESAR A. CASANOVA
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice