Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

UNIVATION MOTOR PHILIPPINES, INC. (FORMERLY: NISSAN MOTOR PHILIPPINES, INC.),
Respondent.

CTA EB No. 1333
(CTA Case No. 8637)

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

Promulgated:

APR 27 2017 3:21 p.m.

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RESOLUTION

CASANOVA, *J.*:

Before Us for Resolution is petitioner's Motion for Reconsideration (Re: Decision promulgated on 22 December 2016), filed on January 13, 2017, with respondent's Comment (Re: Motion for Reconsideration dated January 11, 2017), filed on March 10, 2017.

Petitioner seeks reconsideration of this Court's Decision dated December 22, 2016 (the "Assailed Decision"), denying petitioner's Petition for Review for lack of merit and prays for the recall of the Decision and a new one be ordered denying respondent's claim for refund in its entirety.

In support of his Motion, petitioner gives the following arguments, viz:

"1. The instant claim for tax refund is tainted with procedural infirmity due to respondent's failure to submit complete documents in support of its administrative claim for refund;

2. Respondent miserably failed to exhaust administrative remedies before elevating the case to the Honorable Court;

3. Assuming the administrative claim for refund was properly filed and prosecuted, respondent still failed to prove its entitlement in the judicial proceedings;

4. Portion of the income payments related to the creditable withholding taxes did not form part of the gross income of respondent in its 2010 Annual Income Tax Return; and

5. Claims for refund are construed strictly against the taxpayer and in favor of the Government."

Respondent, in its Comment, counters that the arguments raised by petitioner in his Petition for Review deserves scant consideration as the same are mere reiterations of the arguments raised in his Answer and Motion for Partial Reconsideration before the CTA-First Division which had already been considered and disposed of in the Decision dated March 10, 2015 and Resolution dated June 30, 2015, which were both affirmed by the Court *En Banc* in its Decision; that the submission of complete and supporting documents in the administrative level is not a prerequisite to the grant of the judicial claim for refund; that respondent was able to prove that the income from which the taxes were withheld was included in the Annual Income Tax Return (ITR) for Calendar Year (CY) 2010; and, finally, the rule that "claims for refund of overpaid taxes are construed *strictissimi juris* against the taxpayer" does not apply to claims for refund of overpaid and erroneously paid taxes.

After taking a second hard look at the arguments proffered by petitioner in his Motion, we find the same as mere rehash of the arguments in his Petition for Review filed before this Court and, likewise, the arguments in his Motion for Partial Reconsideration (Re: Decision Promulgated on 10 March 2015) which had already been exhaustively discussed and passed upon in the Assailed Decision. Thus, We find no merit in petitioner's Motion for Reconsideration.

We maintain and reiterate our ruling in the Assailed Decision and find no cogent or compelling reason to reverse the same.

WHEREFORE, foregoing considered, petitioner's Motion for Reconsideration (Re: Decision promulgated on 22 December 2016) is 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.
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
CIELITO N. MINDARO-GRULLA
Associate Justice

Ma. Belen
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice