REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

First Division

PHILIP MORRIS PHILIPPINES MANUFACTURING, INC.,
Petitioner,

- **versus** -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 8791

Members:

DEL ROSARIO, *P.J., Chairperson,*
UY, *and*
MINDARO-GRULLA, *JJ.*

Promulgated:
AUG 22 2018 : 2:36 pm

x- -x

RESOLUTION

DEL ROSARIO, P.J.:

This resolves petitioner's "**Motion for Reconsideration (of the Decision dated 9 May 2018)**" filed on May 29, 2018 with respondent's "**Opposition (re: Petitioner's Motion for Reconsideration)**" filed on June 25, 2018.

Petitioner moves for the reconsideration of the May 9, 2018 Decision of this Court which dismissed its Petition for Review dated March 28, 2014 for lack of jurisdiction. In support thereof, petitioner restates the arguments which have been previously raised in its Petition for Review and Memorandum, *viz.*:

(i) The two (2)-year prescriptive period under Sections 204(C) and 229 of the National Internal Revenue Code (NIRC) of 1997, as amended, does not apply in this case as Section 130(D) of the NIRC of 1997, as amended, is a provision specific to excise tax paid on exported products while Sections 204(C) and 229 of the NIRC of 1997, as amended, are general provisions which pertain to taxes erroneously or illegally collected;

(ii) The amounts paid pursuant to Revenue Regulations (RR) No. 03-08 are not erroneously paid taxes but rather in the nature of advanced or deposited taxes, which should be returned under the principle of *solutio indebiti*; and,

(iii) RR No. 03-08 should be declared void because it requires the payment of excise taxes on articles for export or consumption outside the Philippines when these articles are not subject to excise tax under the NIRC of 1997, as amended.

Respondent, on the other hand, counter-argues that petitioner should have filed its claim in accordance with RR No. 03-08 instead of erroneously concluding that its case is covered by the six (6)-year prescriptive period, and insisting that RR No. 03-08 is void. He further asserts that the principle of *solutio* indebiti does not apply in this case and that claims for refund or tax credit are governed by the two (2)-year prescriptive period as provided under Sections 204 (C) and 229 of the NIRC of 1997, as amended.

The Court notes that petitioner's Motion for Reconsideration merely reiterates or amplifies the arguments previously raised in its Petition for Review dated March 28, 2014[1] and its Memorandum dated December 6, 2017[2] which were already considered and extensively passed upon in the assailed Decision, specifically on pages 6 to 15 thereof.

Since **no new matter** invested with legal significance was raised in petitioner's Motion for Reconsideration, the Court finds no cogent reason to reverse or modify the assailed Decision.

WHEREFORE, premises considered, petitioner's "**Motion for Reconsideration (of the Decision dated 9 May 2018)**" filed on May 29, 2018 is hereby **DENIED** for lack of merit.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

WE CONCUR:

ERLINDA P. UY
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice

[1] CTA Docket, pp. 14-39.
[2] CTA Docket, pp. 859-891.