CTA Form No. 8 (For DCC)

19-000289-0073

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CASE NO. 10097

BANGKO SENTRAL NG PILIPINAS,
Petitioner,

- versus -

NOTICE OF RESOLUTION

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village, Makati City

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Malate, Manila

GREETINGS:

You are hereby notified by these presents that on **May 5, 2026,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **May 6, 2026.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

BANGKO SENTRAL NG PILIPINAS,	**CTA Case No. 10097**
Petitioner,	Members:
- versus -	**RINGPIS-LIBAN,** *PJ, Chairperson,* **REYES-FAJARDO,** and **ANGELES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: MAY 0 5 2026 9:30 AM

x - x

RESOLUTION

REYES-FAJARDO, *J.*:

In the Amended Decision[1] dated February 6, 2026, it was found that the real properties assigned by Philippine Deposit Insurance Corporation (PDIC) in favor of petitioner was on account of Community Rural Bank of Dalaguete (Cebu), Inc. (CRBD)'s unpaid money obligation due to petitioner. Given that the assignment of said real properties is associated with the conduct of petitioner's business, documents or evidence of said assignment is exempted from imposition of Documentary Stamp Tax (DST) by express provision of Section 199(l) of the 1997 National Internal Revenue Code (NIRC), as amended. This impelled Us to grant the refund of illegally collected DST previously paid by petitioner, in this wise:

> **ACCORDINGLY,** the Petition for Review dated June 26, 2019 in CTA Case No. 10097 is **GRANTED**. The Commissioner of Internal Revenue is **DIRECTED** to **REFUND** Bangko Sentral ng Pilipinas, the amount of **₱68,758.95**, representing its erroneously or illegally paid DST (inclusive of surcharges, interests, and compromise penalties) when it processed the titling under its name of the properties covered by OCT No. 18346, TCT No. P-1409, and TD No. 28255 located in Argao, Cebu.

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1 Docket, unpaginated.

SO ORDERED.

In its Motion for Reconsideration (Re: Amended Decision promulgated on 06 February 2026),[2] respondent asserts that petitioner's refund should be rejected because the latter failed to establish the basis justifying the allowance thereof.

Via Opposition (Re: Respondent's Motion for Reconsideration dated 25 February 2026),[3] petitioner ripostes that it had duly proven its entitlement to the refund; hence, no reversible error was committed in granting refund of illegally collected DST in its favor.

The Motion fails to impress.

Tullett Prebon (Philippines), Inc. v. Commissioner of Internal Revenue (TPPI)[4] is straightforward in that "... the standard of proof, even in tax refund claims, is merely preponderance of evidence." *Spouses Eugenio Ponce and Emiliana Nerosa v. Aldanese (Aldanese)*[5] elaborated on the concepts of preponderance of evidence and burden of evidence, as follows:

> In civil cases, the burden of proof rests upon [petitioner] who must establish their case by preponderance of evidence. Preponderance of evidence is the **evidence that is of greater weight, or more convincing, than the evidence offered in opposition to it.** It is proof that leads the trier of facts to find that the existence of the contested fact is more probable than its non-existence. Once [petitioner] makes out a *prima facie* case in his [or her] favor in the course of the trial, however, the duty or the burden of evidence shifts to [respondent] to controvert [petitioner]'s *prima facie* case, otherwise, a verdict must be returned in favor of [petitioner].

As discoursed in pages 5-9 of the impugned Amended Decision,[6] petitioner's evidence swayed Us that it is entitled to the refund of illegally collected DST on the assignment of properties made by PDIC to it; thus, the burden of *evidence* is on respondent to negate, much less, tarnish petitioner's evidence. Nay, respondent

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2 *Id.*, unpaginated.
3 *Id.*, unpaginated.
4 G.R. No. 257219 (Formerly UDK No. 16941), July 15, 2024.
5 G.R. No. 216587, August 4, 2021. Citation omitted. Boldfacing ours.
6 *Supra* note 1.

opted ***not*** to present evidence in this case.[7] This means that petitioner's evidence is far more superior than respondent's bare assertion. Consistent with *TPPI,* in relation to *Aldanese,* petitioner is deserving of a favorable verdict. To be exact, the latter's refund granted in the impugned Amended Decision should be sustained.

ACCORDINGLY, respondent's Motion for Reconsideration (Re: Amended Decision promulgated on 06 February 2026) is **DENIED** for lack of merit. The Amended Decision dated February 6, 2026 is **AFFIRMED.**

SO ORDERED.

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

HENRY S. ANGELES
Associate Justice

7 Respondent's Manifestation and Compliance dated June 2, 2021. Docket, pp. 1064-1066.