REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

CRISTETA MAY GALANG, CARIDAD ORTEGA, MILDRED VILLAREAL, RONA MARIE YNGSON, TANGLAW LUPE GUTIERREZ and TRINIDAD JACOB,
Respondents.

CTA EB NO. 1721
(CTA Case No. 9081)

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CRISTETA MAY GALANG, CARIDAD ORTEGA, MILDRED VILLAREAL, RONA MARIE YNGSON, TANGLAW LUPE GUTIERREZ and TRINIDAD JACOB,
Petitioners,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB NO. 1868
(CTA Case No. 9081)

Present:
DEL ROSARIO, *P.J.,*
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, *and*,
MODESTO-SAN PEDRO, *JJ.*

Promulgated:

NOV 18 2020 11:25 a.m.

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RESOLUTION

For resolution is the "**Motion for Reconsideration**" filed on February 28, 2020 by Cristeta May Galang, Caridad Ortega, Mildred

Villareal, Rona Marie Yngson, Tanglaw Lupe Gutierrez and Trinidad Jacob ("Galang, *et al.*"), without the Commissioner of Internal Revenue's ("CIR") comment, as per Records Verification dated September 23, 2020.

Galang, *et al.* pray that the Decision dated February 5, 2020 (assailed Decision) be reversed and set aside, and that the Court grant the refund of the income tax payments they made for the years 2012 and 2013.

The dispositive portion of the assailed Decision states:

> "**WHEREFORE**, premises considered, the Petition for Review filed by the CIR is hereby **GRANTED**. The Decision promulgated on June 8, 2017, and the Resolutions promulgated on August 30, 2017, February 21, 2018 and May 17, 2018, respectively, all rendered by the Second Division of this Court in CTA Case No. 9081 are hereby **REVERSED** and **SET ASIDE**.
>
> Meanwhile, the Petition for Review filed by Galang, et. al. is hereby **DENIED** for lack of merit.
>
> **SO ORDERED**."

Galang, *et al.* replead the following arguments in support thereof:

1. BIR Revenue Memorandum Circular (RMC) No. 31-2013 disturbed the tax-exempt status of respondents; it is only proper that taxes paid by them pursuant to the RMC should be returned to them; and,

2. The "reservation" of the Philippine Government to tax its citizens when it ratified the Asian Development Bank (ADB) Charter is not self-executing; legislation is necessary to put it into effect contrary to assailed Decision.

THE RULING OF THE COURT

The Motion for Reconsideration deserves scant consideration.

It is apparent that no new issues or arguments are raised in the Motion for Reconsideration. Galang, *et al.* merely replead and amplified their previous arguments, all of which have been considered in the assailed Decision dated February 5, 2020. All told, there is no compelling reason for the Court to modify, much more, to reverse its assailed Decision dated February 5, 2020.

WHEREFORE, premises considered, the **Motion for Reconsideration** filed by Cristeta May Galang, Caridad Ortega, Mildred Villareal, Rona Marie Yngson, Tanglaw Lupe Gutierrez and Trinidad Jacob on February 28, 2020 is hereby **DENIED** for lack of merit.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

(*I maintain my Dissenting Opinion*)
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

(*I maintain my Concurring and Dissenting Opinion*)
CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

(*On Leave*)
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice