REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB CASE NO. 1090** (CTA Case No. 8462)
	Present:
- versus -	**DEL ROSARIO,** *PJ,* **CASTAÑEDA, JR., BAUTISTA, UY, CASANOVA, FABON-VICTORINO, MINDARO-GRULLA, COTANGCO-MANALASTAS,** *and* **RINGPIS-LIBAN,** *JJ.*
DOOSAN HEAVY INDUSTRIES & CONSTRUCTION CO., LTD. (PHILIPPINE BRANCH), Respondent.	Promulgated: NOV 13 2014 1:25 p.m.

x- -x

RESOLUTION

DEL ROSARIO, PJ.:

This resolves petitioner's **"MOTION FOR RECONSIDERATION"** posted on September 1, 2014, with respondent's **"OPPOSITION (TO THE MOTION FOR RECONSIDERATION DATED SEPTEMBER 1, 2014)"** filed on September 15, 2014.

In the subject Motion for Reconsideration, petitioner seeks reconsideration of the Court *En Banc's* Decision promulgated on August 4, 2014, the dispositive portion of which reads:

> "**WHEREFORE**, premises considered, the Petition for Review is hereby **DENIED** for lack of merit. Accordingly, the assailed Decision dated September 23, 2013 and the Resolution dated November 7, 2013 of the Second Division of this Court which granted respondent Doosan's claim for refund representing its excess and unutilized creditable withholding taxes for CY 2009 in the total amount of **THIRTY EIGHT MILLION THREE HUNDRED EIGHTY THOUSAND SIX HUNDRED SIX PESOS (Pph38,380,606.00)** are hereby **AFFIRMED**.
>
> **SO ORDERED**."

Petitioner maintains that respondent is not entitled to the claim for refund for its failure to present supporting documents such as, but not limited to, official receipts, sales invoices, detailed general ledger, sales register, reconciliation schedules or any other documents which will confirm that the claimed creditable withholding taxes form part of the taxable gross income reflected in the Annual Income Tax Returns. She also asserts that the Certificates of Creditable Withholding Tax at Source (BIR Form 2307) which were identified by respondent's accounting officer should not be given weight and credence for being hearsay.

In its Opposition, respondent contends that the present Motion for Reconsideration should be denied as the grounds raised by petitioner are a mere rehash of the arguments raised in her Petition for Review which have been carefully and exhaustively resolved by the Court *En Banc* in the assailed Decision. Respondent also argues that it was able to prove during trial that the income from which the taxes were withheld forms part of its gross income. Respondent further posits that petitioner already waived her right to question any documentary evidence presented by respondent before the Court in Division as petitioner did not object when the documents were formally offered in evidence.

After carefully evaluating the parties' respective arguments, the Court *En Banc* agrees with respondent that the contentions presented by petitioner in the subject Motion are a mere rehash of its previous arguments which have been duly considered and adequately discussed in the assailed Decision. Thus, the Court *En Banc* finds no cogent reason to modify or reverse the assailed Decision.

WHEREFORE, premises considered, petitioner's **"MOTION FOR RECONSIDERATION"** posted on September 1, 2014 is hereby **DENIED** for lack of merit.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

WE CONCUR:

JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

(On Leave)
ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice

(On Leave)
ESPERANZA R. FABON-VICTORINO
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice