REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PROCTER & GAMBLE ASIA PTE. LTD., Petitioner,	**CTA EB NO. 2301** *(CTA Case Nos. 7581 and 7639)*
	Present:
- versus -	**DEL ROSARIO,** *P.J.*, **CASTAÑEDA, JR.,** **UY,** **RINGPIS-LIBAN,** **MANAHAN,** **BACORRO-VILLENA,** **MODESTO-SAN PEDRO,** **REYES-FAJARDO,** and **CUI-DAVID,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: MAY 25 2022 3:09

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RESOLUTION

***DEL ROSARIO, P.J.*:**

This resolves petitioner's **Motion for Reconsideration** filed on December 17, 2021, *sans* respondent's comment thereon as per Records Verification dated April 4, 2022.

Petitioner assails the Court *En Banc's* Decision promulgated on November 24, 2021 *(assailed Decision)*, the dispositive portion of which reads:

> "**WHEREFORE,** premises considered, the present Petition for Review is **DENIED** for lack of merit. The Decision dated November 19, 2019 and Resolution dated June 10, 2020 rendered by the CTA Special Second Division are hereby **AFFIRMED.**
>
> **SO ORDERED**."

In its motion, petitioner insists that it presented sufficient evidence to prove that petitioner's services were performed in the Philippines, citing the Independent Certified Public Accountant (ICPA) Report. It argues that the ICPA's credibility was not impeached, and the ICPA's findings were not controverted by respondent. Petitioner insists that the ICPA is an expert witness as it quotes a doctrine relating to an expert opinion. It is petitioner's conclusion that the ICPA Report should be considered and given probative value by the Court in support of its claim for refund.

The Court resolves to deny respondent's Motion for Reconsideration.

A perusal of the Motion for Reconsideration discloses that the arguments raised therein are mere reiteration or amplification of respondent's previous arguments in its Petition for Review which were sufficiently considered and addressed in the assailed Decision.

At any rate, petitioner's reliance on the doctrine concerning about expert opinion is bereft of merit. The ICPA was commissioned as an officer of the Court pursuant to Section 1, Rule 13 of the Revised Rules of the Court of Tax Appeals (RRCTA) for the purpose of performing audit functions,[1] and not as an expert witness. Besides, even if the ICPA was presented and qualified as an expert witness, this does not mean that the Court is bound by the ICPA's testimony. Jurisprudence has it that it is within the discretion of the court whether to adopt or not to adopt testimonies of expert witnesses, depending on its appreciation of the attendant facts and applicable law.[2]

Otherwise stated, it is worth stressing that the ICPA's findings and conclusions are not conclusive upon the Court.[3] The ICPA's findings and conclusions are subject to the Court's verification, to determine their accuracy, veracity and merit. The Court may either adopt or reject the ICPA Report, wholly or partially, depending on the outcome of its own independent verification. In other words, the Court is not bound to accept the ICPA's findings and conclusions as it has a duty to independently verify the same, more so if the ICPA's findings and conclusions are unsupported by evidence.

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[1] Section 1, Rule 13 of the RRCTA reads:
"SECTION 1. *Appointment of independent Certified Public Accountant (CPA).* – A party desiring to present voluminous documents in evidence before the Court may secure the services of an independent certified Public Accountant (CPA) at its own expense. The Court shall commission the latter as an officer of the Court solely for the purpose of performing such audit functions as the Court may direct."
[2] Magsino vs. Magsino, G.R. No. 205333, February 18, 2019.
[3] Section 3, Rule 13 of RRCTA states:
"SEC. 3. *Findings of independent CPA.* – The submission by the independent CPA of pre-marked documentary exhibits shall be subject to verification and comparison with the original documents, the availability of which shall be the primary responsibility of the party possessing such documents and, secondarily, by the independent CPA. The findings and conclusions of the independent CPA may be challenged by the parties and shall not be conclusive upon the Court, which may, in whole or in part, adopt such findings and conclusions subject to verification."

All told, the Court *En Banc* finds no substantial argument or cogent reason to warrant reconsideration or modification of the assailed Decision.

WHEREFORE, premises considered, petitioner's **Motion for Reconsideration** filed on December 17, 2021 is **DENIED** for lack of merit.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

WE CONCUR:

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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

LANEE S. CUI-DAVID
Associate Justice