REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL THIRD DIVISION

DIDDLEY BOW INVESTMENTS HOLDING B.V., Petitioner,	**CTA CASE NO. 9759**
	Members:
- versus -	**RINGPIS-LIBAN,** *Chairperson,* **MODESTO-SAN PEDRO,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: JUL 05 2023 9:00 a.m.

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RESOLUTION

RINGPIS-LIBAN, J.:

Submitted for the Court's resolution is respondent's *Motion for Reconsideration of Decision dated March 2, 2023*, posted on March 31, 2023, with petitioner's *Comment (Re: Motion for Reconsideration of Decision dated March 2, 2023)*, filed on June 16, 2023.

On March 2, 2023, the Court promulgated a *Decision,* which granted petitioner's claim for refund of final withholding tax (FWT), the dispositive portion of which states:

> "**WHEREFORE**, in light of the foregoing considerations, the present *Petition for Review* is **GRANTED**. Accordingly, respondent is **ORDERED** to refund or issue a TCC in favor of petitioner the amount of ₱8,389,431.00, representing erroneously collected FWT on the interest income earned in various T-Bonds issued by the BoTr from January 2016 to August 2016.
>
> **SO ORDERED**."

In his motion, respondent insists that the taxpayer's claim for refund should be denied due to its failure to sufficiently comply with the provisions of the law and revenue issuances. He also asserts that the present claim is still subject to administrative review considering that the claim had been denied by the revenue officer for failure of the taxpayer to submit the required documents to support its claim. Moreover, he maintains that the taxpayer bears the burden of proof to prove its entitlement to the claim for refund since that tax refunds are in the nature of tax exemptions and are to be considered *strictissimi juris* against the entity claiming the same.

On the other hand, in its *Comment*, the taxpayer points out that the respondent's motion should be denied outright since the grounds relied upon by respondent are mere sweeping statements without any factual and legal bases. The taxpayer argues for upholding the ruling of the Court, which found that the taxpayer sufficiently presented evidence necessary to substantiate its claim for refund.

The Court finds respondent's motion bereft of merit.

Notably, a perusal of the case records reveals that respondent merely reiterated the arguments in his *Answer*[1] that have already been fully addressed in the *Decision*.

In *Shangri-La International Hotel Management Ltd., et al. v. Developers Group of Companies, Inc.*,[2] the Supreme Court denied a Motion for Reconsideration for being a mere reiteration of previous arguments and for its failure to raise matters substantially plausible or compellingly persuasive to warrant the reversal of the assailed Decision, *viz*.:

> "The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.
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> Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought."

In the present case, respondent failed to submit any cogent argument or point out erroneous application of the law to warrant reversal of the Court's findings that petitioner is entitled to a refund or issuance of a tax credit certificate in the amount of ₱8,389,431.00.

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1 Docket – Vol. I, pp. 78 to 80.
2 G.R. No. 159938, January 22, 2007.

In view of the foregoing, the Court finds no compelling reason to reverse, modify, or amend the *Decision* promulgated by the Court on March 2, 2023.

WHEREFORE, premises considered, respondent's *Motion for Reconsideration of Decision dated March 2, 2023*, is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RIGPIS-LIBAN
Associate Justice

I CONCUR:

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice