CTA Form No. 8 (For DCC)

23-000013-0068

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CTA CASE NO. 11067

SYNGENTA PHILIPPINES, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

NOTICE OF RESOLUTION

To:

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

ATTY. AYESHA HANIA B. GUILING-MATANOG
ATTY. MARK JOEY S. LUCERO
Bureau of Internal Revenue
Room 703, Litigation Division, BIR National Office Building
Sen. Miriam P. Defensor-Santiago Avenue
Diliman, Quezon City

FORTUN NARVASA & SALAZAR
23rd Floor, Multinational Bancorporation Centre
6805 Ayala Avenue, Makati City

GREETINGS:

You are hereby notified by these presents that on **March 2, 2026,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **March 3, 2026.**

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

REPUBLIC OF THE PHILIPPINES
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SYNGENTA PHILIPPINES, INC.,
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CTA Case No. **11067**

Members:

BACORRO-VILLENA, *Acting Chairperson, and*
CUI-DAVID, *JJ.*

Promulgated:
MAR 02 2026, 4:00 PM

x - x

RESOLUTION

***BACORRO-VILLENA, J.*:**

For the Court's resolution is respondent Commissioner of Internal Revenue's (**respondent**'s/**CIR**'s) "Motion for Reconsideration"[1] (**MR**), filed on 24 September 2025, with petitioner Syngenta Philippines, Inc.'s (**petitioner**'s/**Syngenta**'s) Comment[2] filed on 10 October 2025.

The MR assails the Court's Decision[3] promulgated on 27 August 2025 (**Decision**) which granted petitioner's claim for refund for erroneously paid Withholding Value-Added Tax (**WVAT**) and Final Withholding Tax (**FWT**). The dispositive portion of the Decision reads:

> ...
>
> **WHEREFORE**, premises considered, the instant Amended Petition for Review filed by petitioner Syngenta Philippines, Inc. on 06 March 2023, is hereby **GRANTED**. Accordingly, respondent Commissioner of Internal Revenue is **ORDERED** to refund or issue a

[1] Division Docket, Volume IV, pp. 1956-1972.
[2] Id., pp. 1974-1992.
[3] Id., pp. 1928-1955.

> tax credit certificate in favor of petitioner Syngenta Philippines, Inc. in the total amount of **₱152,522,734.12**, representing the erroneously paid Withholding Value-Added Tax and Final Withholding Tax.
>
> ...

In the MR, respondent advanced three (3) arguments to convince the Court to reconsider:

First, respondent reiterates that the Court of Tax Appeals (**CTA**) has no jurisdiction over the instant case because petitioner failed to exhaust administrative remedies. According to respondent, there can be no "inaction" as contemplated in Section 7(a)(2)[4] of Republic Act (**RA**) No. 9282 that would warrant petitioner's invocation of the jurisdiction of the CTA since respondent was given mere two (2) days from the filing of the administrative claim up to the filing of the judicial claim.

Second, respondent maintains that there was no erroneous payment of WVAT and FWT since both the Corn Germplasm License Agreement and the Bt-11 Trait License Agreement were still in effect when the royalty payments were made.

Lastly, respondent reechoed its argument that claims for refund should be construed in *strictissimi juris* against the claimant, hence, the burden of proof rests upon petitioner to establish by sufficient and competent evidence its entitlement thereto.

On the other hand, petitioner, in its Comment, submits that the MR should be denied outright for being *pro forma*. Petitioner likewise argued that (**a**) the CTA has jurisdiction over its petition; (**b**) the Supreme Court and the CTA have granted claims for refund arising from erroneous payments, voluntarily rescinded agreements, and transactions that did not materialize; and (**c**) tax laws are construed strictly against the government.

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[4] SEC. 7. Jurisdiction. — The CTA shall exercise:

(a) Exclusive appellate jurisdiction to review by appeal, as herein provided:

...

(2) Inaction by the Commissioner of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue, where the National Internal Revenue Code provides a specific period for action, in which case the inaction shall be deemed a denial[.]

We resolve.

Of respondent's three (3) arguments, there is not one (1) that the Court had not previously encountered. All three had been raised by respondent in his or her *Answer*[5] and *Memorandum*[6] and had been carefully considered and adjudicated by this Court in the Decision. Moreover, respondent failed to specify the findings or conclusions in the judgment that are not supported by evidence or contrary to law.

As stated in the Decision, the law only mandates that both the administrative and judicial claims must be filed within the two (2)-year reglementary period, regardless of how far apart or close together these filings occur. The silence or insufficiency in the law on the reasonable period for the CIR's action is one that can be addressed not by judicial pronouncement, but by appropriate legislation.

As to the second argument, this Court ruled that the supposed royalty income that could have been realized from the Bt-11 Trait License Agreement had been abrogated by the termination of the contract and more importantly, by the full return of the 20% royalties from Syngenta Crop Protection AG to petitioner. Thus, the basis for the imposition of WVAT and FWT does not exist.

Lastly, we meticulously verified petitioner's claim and find that the documentary and testimonial evidence that it has presented, which respondent did not controvert, adequately supports its claim that it has erroneously paid WVAT and FWT amounting to ₱67,787,881.83 and ₱84,734,852.29, respectively.

In the absence of any new, meritorious arguments supporting respondent's claim, the Court finds no cogent reason to deviate from its earlier discussions. Clearly, all of respondent's contentions in the MR were already given due consideration in the Decision.

Relevantly, in *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*,[7] the Supreme Court explained, to wit:

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5 Division Docket, Volume II, pp. 877-890.
6 Id., Volume III, pp. 1876-1922.
7 G.R. No. 109645 (Resolution), 04 March 1996.

> ...
>
> The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; and it would be a needless act, too, with respect to issues raised for the first time, these being, as above stated, deemed waived because not asserted at the first opportunity. **It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution)**; *i.e.*, the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.[8]
>
> ...

Furthermore, the Supreme Court in *Shangri-La International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*[9] ruled:

> ...
>
> 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.
>
> 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.**[10]
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> ...

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8 Emphasis supplied.

9 G.R. No. 159938, 22 January 2007.

10 Citation omitted and emphasis supplied.

Indubitably, it is the movant's duty to convincingly show grounds for a reconsideration of an assailed judgment or order, or at the least give its previous arguments a fresh perspective in such a way that would warrant a re-examination of the case. Unfortunately, in the instant case, respondent had failed to do so.

WHEREFORE, in view of the foregoing, respondent's Motion for Reconsideration, filed on 24 September 2025, is hereby **DENIED** for lack of merit.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

I CONCUR:

LANEE S. CUI-DAVID
Associate Justice