REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner, - versus - **SAN MIGUEL BREWERY, INC.,** Respondent.	**CTA EB NO. 2283** (CTA Case No. 9743)
SAN MIGUEL BREWERY, INC., Petitioner, - versus - **COMMISSIONER OF INTERNAL REVENUE,** Respondent.	**CTA EB NO. 2284** (CTA Case No. 9743) Present: **DEL ROSARIO,** *P.J.,* **CASTAÑEDA, JR.,** **UY,** **RINGPIS-LIBAN,** **MANAHAN,** **BACORRO-VILLENA,** **MODESTO-SAN PEDRO,** **REYES-FAJARDO,** *and* **CUI-DAVID,** *JJ.* Promulgated: JUN 14 2022 11:30 am

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RESOLUTION

RINGPIS-LIBAN, *J.:*

This resolves the "Motion for Reconsideration (re: Decision dated February 10, 2022)"[1] ("Motion for Reconsideration") filed by the Commissioner of Internal Revenue ("CIR") on March 07, 2022 through registered mail, with the "Comment on/Opposition to 'Motion for Reconsideration.....' dated March

[1] Rollo, pp. 132-150.

4, 2022 of Commissioner of Internal Revenue"[2] ("Comment/Opposition") filed by San Miguel Brewery, Inc. ("SMB") on April 21, 2022.

The CIR's Motion for Reconsideration prays for the reversal and setting aside of the Decision[3] promulgated on February 10, 2022 ("Assailed Decision"), and for the issuance of a new one dismissing the petition for lack of jurisdiction or in the alternative, denying the entire claim for refund.

The dispositive portion of the Assailed Decision reads:

> "**WHEREFORE**, premises considered, the Court **DENIES** the instant Petitions for Review for lack of merit. The Decision dated October 14, 2019 and Resolution dated June 10, 2020 of the First Division in CTA Case No. 9743 are **AFFIRMED**.
>
> **SO ORDERED.**"[4]

In his Motion for Reconsideration, the CIR essentially contends that the Court of Tax Appeals ("CTA") has no jurisdiction in the instant case. According to the CIR, the validity or constitutionality of Bureau of Internal Revenue (BIR) issuances is not within the purview of the clause "other matters arising under the National Internal Revenue Code" under Section 7(a)(1) of Republic Act ("R.A.") No. 1125, as amended by R.A. 9282. The CIR alleged that the decision of the CIR in the exercise of his quasi-legislative power is appealable to the Secretary of Finance, then eventually to regular courts. Only decisions made by the CIR in accordance with its quasi-judicial power is covered under the said provision. Thus, the CTA has no authority to declare an administrative issuance as void.

On the other hand, SMB in its Comment/Opposition maintains that the grounds stated in the CIR's Motion for Reconsideration are the same arguments raised in the CIR's "Petition for Review" in CTA EB No. 2283, which this court already considered and disregarded in the Assailed Decision.

We agree with SMB.

The CIR's contentions are mere reiterations of the arguments raised in its "Petition for Review" in CTA EB No. 2283. Moreover, these issues have been amply considered, weighed and resolved in the Assailed Decision, and will not suffice to warrant the reconsideration of the same and deprive SMB of the refund granted to it. Thus, to discuss anew the explanation of the Court on these matters is superfluity.

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2 *Id.,* pp. 250-252.
3 *Id.,* pp. 111-129.
4 *Id.,* Decision dated February 10, 2022, p. 128.

In sum, the Court *En Banc* finds no cogent reason to overturn the Assailed Decision.

WHEREFORE, premises considered, the Commissioner of Internal Revenue's "Motion for Reconsideration (re: Decision dated February 10, 2022)" is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice