REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

En Banc

ZUELLIG PHARMA CORPORATION,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB NO. 1793
(CTA Case No. 8801)

x--x

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

ZUELLIG PHARMA CORPORATION,
Respondent.

CTA EB NO. 1794
(CTA Case No. 8801)

Present:

DEL ROSARIO, *PJ,*
CASTAÑEDA, JR.,
UY,
FABON-VICTORINO,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, *and*
MODESTO-SAN PEDRO, *JJ.*

Promulgated:

JUL 10 2020
2:54 p.m.

x--x

RESOLUTION

RINGPIS-LIBAN, *J.*:

This resolves the following:

a) "Motion for Reconsideration (Re: Decision promulgated 1 October 2019)"[1] filed by petitioner in CTA EB No. 1794, Commissioner of Internal Revenue (CIR), on October 17, 2019, asking that the Court *en banc* reconsider its Decision dated October 1, 2019 on the sole ground that the Court *en banc* erred in ruling that respondent Zuellig Pharma Corporation (Zuellig) is entitled to refund of unutilized excess creditable withholding tax for taxable year ended December 31, 2011; and

b) "Motion for Reconsideration (Re: Decision dated October 1, 2019)"[2] filed through registered mail on October 21, 2019 by petitioner Zuellig in CTA EB No. 1793, asking that the Court *en banc* modify and set aside its Decision dated October 1, 2019, and instead, render judgment granting its Petition for Review and ordering the CIR to refund or issue a tax credit certificate in the full amount of ₱477,269,935.23 representing its excess and unutilized creditable withholding taxes for calendar year 2011.

In a Resolution dated November 7, 2019[3], the Court ordered respondent Zuellig in CTA EB No. 1794 to file its Comment on the motion.

On December 3, 2019, Zuellig filed its "Comment (Re: Motion for Reconsideration dated October 16, 2019".[4]

In a Resolution dated December 4, 2019,[5] the Court ordered respondent CIR in CTA EB No. 1973 to file his Comment on the motion for reconsideration filed by Zuellig.

On January 2, 2020, the CIR filed his "Opposition (Re: Motion for Reconsideration)".[6]

After considering the arguments of both parties, *We* find no compelling reason to reconsider *Our* Decision. The arguments raised by both parties in their respective motions for reconsideration have already been amply discussed, passed upon and considered by this Court in the Decision dated September 5, 2017 and the Resolution dated February 1, 2018 of the Second Division in CTA Case No. 8801. More importantly, they have also been

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[1] *Docket*, pp. 161-168.
[2] *Id.*, pp. 169-190.
[3] *Id.*, pp. 192-193.
[4] *Id.*, pp. 194-200.
[5] *Id.*, pp. 202-203.
[6] *Id.*, pp. 204-211.

exhaustively studied and considered by this Court prior to rendering *Our* Decision dated October 1, 2019.

In *La Bugal B'Laan Tribal Association, Inc. v. Ramos*[7], the Supreme Court, noting that the arguments and positions raised in the Motion for Reconsideration therein were already raised and discussed extensively, held that a further discussion of the same issues would not serve any useful purpose.

> "A close perusal of the above issues and the discussions thereof shows that they are a mere rehash of arguments and positions already raised and discussed extensively in the 246-page Resolution of December 1, 2004 penned by Justice Artemio V. Panganiban; as well as in the 125-page Dissenting Opinion of Justice Antonio T. Carpio, the 100-page Dissenting Opinion of Justice Conchita Carpio-Morales, the 29-page Separate Opinion of Justice Dante O. Tinga, and the 10-page Concurring Opinion of Justice Minita V. Chico-Nazario.
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> **Further discussion of these issues would not serve any useful purpose, as it would merely repeat the same justifications and reasons** already taken up in the foregoing Opinions, which tackled precisely those matters and even more; **any further elucidations, disquisitions and disputations would merely reiterate the same points already passed upon.**" *(Emphasis supplied)*

Considering the foregoing, the Motion for Reconsideration (Re: Decision promulgated 1 October 2019) filed by petitioner Commissioner of Internal Revenue in CTA EB No. 1794 and the Motion for Reconsideration (Re: Decision dated October 1, 2019) filed by petitioner Zuellig Pharma Corporation in CTA EB No. 1793 are both **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

[7] G.R. No. 127882, February 1, 2005.

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

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

ERLINDA P. UY
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA G. MODESTO- SAN PEDRO
Associate Justice