REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA *EB* NO. 3027** (CTA Case No. 10352)
	Present:
-versus-	**RINGPIS-LIBAN,** *PJ,* **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
PILIPINAS SHELL PETROLEUM CORPORATION, *Respondent.*	Promulgated: JUL 06 2026 4:20

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RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is petitioner's *Motion for Reconsideration (Re: Decision promulgated 11 March 2026)*, filed on March 25, 2026, assailing this Court's March 11, 2026 Decision, with Comment/Opposition [On Petitioner's Motion for Reconsideration Re: Decision promulgated 11 March 2026] from respondent.

The Motion lacks merit.

Petitioner argues that the Court *En Banc* erroneously granted excise tax refund in favor of respondent in the amount of Php82,640,348.00. In doing so, it reiterated its allegations: (1) that tax refunds are in the nature of tax exemptions, and as such, there must be a clear grant of law authorizing such tax refund; (2) that there are only three instances whereby a taxpayer may claim for refund, which are: (i) erroneously or illegally assessed or collected internal revenue taxes; (ii) penalties imposed without authority; and (iii) any sum alleged to have been excessive or in any manner wrongfully collected; (3) that respondent being an importer of Jet A-1 fuel allegedly sold to international air carriers is liable to pay excise tax as soon as it imports the Jet A-1 fuel; (4) that the Court *En Banc* erroneously ruled that *Section 135 of the National Internal Revenue Code, as amended, ("NIRC")* exempts the article itself, which in this case is a petroleum product; (5) Indirect taxes like excise tax are paid for by the buyers as it forms part of the purchase price. Once respondent imports the Jet A-1 fuel, it instantly becomes liable to pay the excise tax. It may pass the burden to the subsequent buyer depending on whether or not such buyer is an exempt entity. If the buyer is an exempt entity, respondent is duty bound to bear the burden of paying the excise tax.

On the other hand, respondent counter-argues: (1) that petitioner's Motion for Reconsideration is a mere rehash of his previous arguments, which have already been resolved by the Court *En Banc* in the Assailed Decision; and (2) Under the doctrine of stare decisis et non quieta movere, the *2013 Chevron Case* has already been overturned and therefore inapplicable in the instant case.

The matters raised by petitioner in his Motion for Reconsideration are rehashes of his arguments from his Petition for Review. These have consequently already been addressed and refuted in the Assailed Decision. Thus, there is no need to repeat Our discussions by covering these again.[1]

FOR THESE REASONS, petitioner's *Motion for Reconsideration (Re: Decision promulgated 11 March 2026)* is hereby **DENIED** for lack of merit. The Decision, dated March 11, 2026, is **AFFIRMED**.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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[1] See *Roque v. Commission on Elections*, G.R. No. 188456 (Resolution), February 10, 2010; see also *Shangri-La International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938 (Resolution), January 22, 2007; see also *Ortigas and Company Limited Partnership v. Velasco*, G.R. Nos. 109645 & 112564 (Resolution), March 4, 1996.

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice