REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA *EB* NO. 3169** (CTA Case No. 10595)
	Present:
-versus-	**DEL ROSARIO, P.J., RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
STEFANINI PHILIPPINES, INC., *Respondent.*	Promulgated: SEP 30 2025 3:10pm

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RESOLUTION

Before the Court are (1) a *Petition for Review*, filed on June 16, 2025, assailing the Amended Decision, rendered by this Court's Special Second Division on May 7, 2025; and (2) petitioner's *Compliance*, filed on June 20, 2025, via which he submitted a Certified True Copy of the assailed Amended Decision.

The Petition must be dismissed.

Under *Rule 8, Section 1 of the Revised Rules of the Court of Tax Appeals, as amended* ("*RRCTA*"), a party must file a motion for reconsideration before the Court in Division before raising a Petition for Review before the Court *En Banc*:

> SECTION 1. Review of cases in the Court *en banc*. — In cases falling under the exclusive appellate jurisdiction of the Court *en banc*, the petition for review of a decision or resolution of the Court in Division must be preceded by the filing of a timely motion for reconsideration or new trial with the Division.

A Petition for Review before the Court *En Banc* that assails a ruling of the Court in Division but is not preceded by a Motion for Reconsideration or New Trial must consequently be dismissed.

This applies to rulings rendered via Amended Decisions as well, as declared by the Supreme Court in *Asiatrust Development Bank, Inc. v. Commissioner of Internal Revenue* ("*Asiatrust*"):[1]

> Thus, in order for the CTA En Banc to take cognizance of an appeal via a petition for review, a timely motion for reconsideration or new trial must first be filed with the CTA Division that issued the assailed decision or resolution. Failure to do so is a ground for the dismissal of the appeal as the word "must" indicates that the filing of a prior motion is mandatory, and not merely directory.
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> *The same is true in the case of an amended decision.* Section 3, Rule 14 of the same rules defines an amended decision as "[a]ny action modifying or reversing a decision of the Court en banc or in Division." As explained in CE Luzon Geothermal Power Company, Inc. v. Commissioner of Internal Revenue, *an amended decision is a different decision, and thus, is a proper subject of a motion for reconsideration.*
> (Citations omitted; italics supplied.)

From the above, because an Amended Decision of the Court in Division is a different decision, it must first be questioned by a Motion for Reconsideration before the matter can be raised to the Court *En Banc*.

The stance was given additional nuance in the case of *Commissioner of Internal Revenue v. Commission on Elections*.[2] There, the High Court explained that an Amended Decision that simply "clarifies" the Court's ruling, such as by correcting a typographical error, is not a distinct ruling and thus need not be challenged by a Motion for Reconsideration. When the amendments to a prior ruling are substantial, however, then the Amended Decision is considered a different decision. The Supreme Court even offered *CE Luzon Geothermal Power Co., Inc. v. Commissioner of Internal Revenue*[3] as an example of the latter, stating that an Amended Decision which re-evaluates evidence and consequently *modifies the amount of refund awarded* is substantial enough to warrant of a Motion for Reconsideration.

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[1] G.R. Nos. 201530 & 201680-81, April 19, 2017.
[2] G.R. Nos. 244155 & 247508, May 11, 2021.
[3] G.R. Nos. 200841-42, August 26, 2015.

Finally, the requirement for a Motion for Reconsideration to precede a Petition filed before the Court *En Banc* was recently affirmed in *Commissioner of Internal Revenue v. Script2010, Inc.*,[4] directly citing *Asiatrust.*

The application of the above jurisprudence to the case at bar is straightforward and obvious. First, the Amended Decision significantly modified the refunded amount, after recalculating it in a manner it found more faithful to existing jurisprudence. Considering that the Court in Division changed the jurisprudence it used and thus its interpretation of how the refundable amount should be calculated, the Amended Decision is substantial, not a mere clarification of its previous stance, and should have been assailed via a Motion for Reconsideration first.

Second, by petitioner's own admission, he filed his Motion for Extension of Time To File Petition for Review after receipt of the assailed Amended Decision, before proceeding to file the present Petition. He did *not* file a Motion for Reconsideration before the Court in Division to challenge its ruling. He thus failed to comply with the mandate of *Rule 8, Section 1 of the RRCTA*.

The present Petition must thus be dismissed.

ACCORDINGLY, petitioner's *Petition for Review* is hereby **DISMISSED** for failure to comply with procedural requirements.

The *Compliance* is **NOTED** without action.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

[4] G.R. No. 266641. February 17, 2025.

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

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice