REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB NO. 2891** (CTA Case No. 10272)
- versus -	Present: **RINGPIS-LIBAN,** *Acting P.J.,* **MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
SONOMA SERVICES, INC., Respondent.	Promulgated: NOV 21 2025 4:20 p.m.

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RESOLUTION

RINGPIS-LIBAN, *J.*:

This resolves Petitioner's "Motion for Reconsideration"[1] filed on June 13, 2025 *via* registered mail, with Respondent's "Comment (Re: Motion for Reconsideration)"[2] filed on July 16, 2025.

Petitioner's Motion for Reconsideration prays for the setting aside of the Court *En Banc*'s Decision[3] dated May 30, 2025, and the issuance of another decision ruling that Respondent is not entitled to a tax refund or issuance of a tax credit for calendar year 2017.

The dispositive portion of the Decision promulgated by this Court on May 30, 2025 reads:

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1 Rollo, pp. 88-98.
2 *Id.*, pp. 101-114.
3 *Id.*, pp. 68-77.

"**WHEREFORE**, premises considered, the instant Petition for Review is **DENIED** for lack of merit. The Decision dated September 22, 2023 and Resolution dated March 01, 2024 of the Special First Division in CTA Case No. 10272 are **AFFIRMED**.

SO ORDERED."[4]

In his Motion for Reconsideration, Petitioner contends that for failure by Respondent to file its petition with the Court of Tax Appeals Special First Division until January 20, 2020, the same was filed out of time. Petitioner maintains that since the last month covered by its claim for tax refund is December 2017, the two (2)-year prescriptive period under Sections 204(C) and 229 of the National Internal Revenue Code ("NIRC") of 1997, as amended, falls on January 20, 2020. And yet, the Petition for Review was filed only on April 08, 2020.

Petitioner also claims that Respondent failed to prove its prior years' excess credits as reported in its Amended Annual Income Tax Return ("AITR") for calendar year 2017. In this case, the submitted AITRs for taxable years 2009, 2010, 2012, 2013, and 2014 were not made under oath – in clear contravention of the law; thus, should not be admitted as evidence of payment of tax.

Moreover, Petitioner submits that Respondent failed to show that the tax subject of the case was erroneously or illegally collected applying the presumption of regularity.

Lastly, Petitioner emphasizes that a claim for refund is strictly construed against the taxpayer.

On the other hand, Respondent, in its Comment (Re: Motion for Reconsideration), manifests that Petitioner's motion raises no new ground that would warrant a reversal of the Assailed Decision.

Additionally, Respondent asserts that its administrative and judicial claims for refund of excess and unutilized CWT for calendar year 2017 were filed within the two (2)-year prescriptive period provided under Sections 204(C) and 229 of the NIRC of 1997, as amended.

Finally, Respondent points out that it has sufficiently proven its entitlement to a refund of or issuance of a tax credit certificate in the amount of Php5,437,000.00 – (a) its excess and unutilized CWT are duly substantiated by

4 *Id.*, Decision dated May 30, 2025, p. 76.

documentary evidence, (b) the income upon which the CWTs being claimed for refund were withheld was reported as part of the revenues declared in its AITR, and (c) it did not carry over its excess and unutilized CWTs for calendar year 2017 to the succeeding taxable periods.

We resolve to deny Petitioner's "Motion for Reconsideration" for lack of merit.

The arguments raised by Petitioner in his motion are mere recapitulation of the arguments raised in his Petition for Review filed with this Court. In addition, these issues have been amply considered, weighed, and resolved in the Decision promulgated on May 30, 2025. Thus, We shall not belabor, in this Resolution, to repeat the disquisitions made therein.

In sum, the Court *En Banc* finds no cogent reason to overturn the assailed Decision dated May 30, 2025 which affirmed the Decision dated September 22, 2023 and Resolution dated March 01, 2024 of the Court of Tax Appeals Special First Division.

WHEREFORE, premises considered, Petitioner's "Motion for Reconsideration" is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

(On Leave)
CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO

Associate Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice