REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

AECOM PHILIPPINES, INC.,
Petitioner,

CTA EB NO. 1959
(CTA CASE NO. 8971)

-versus-

Present:

Del Rosario, *P.J.,*
Castañeda, Jr.,
Uy,
Ringpis-Liban,
Manahan,
Bacorro-Villena, *and*
Modesto-San Pedro, *JJ.*

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Promulgated:

MAR 0 2 2021 2:35 p.m.

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RESOLUTION

RINGPIS-LIBAN, J.:

For resolution is the petitioner's "Motion for Reconsideration *(Re: Decision Rendered on June 30, 2020)*"[1] filed on July 16, 2020, without respondent's Comment despite notice, as per Records Verification Report[2] of the Judicial Records Division of this Court dated January 6, 2021.

Petitioner seeks reconsideration of this Court *En Banc*'s Decision dated June 30, 2020, the dispositive portion of which reads as follows:

> "**WHEREFORE**, premises considered, the Petition for Review dated November 15, 2018 is **DENIED for lack of merit.**

[1] Docket, CTA EB NO. 1959, pp. 131-159.
[2] Ibid., p. 185.

Accordingly, the assailed Decision dated May 7, 2018 and Resolution dated October 9, 2018 are **AFFIRMED**.

SO ORDERED."

In the instant motion, petitioner avers that the Court *En Banc* erred in ruling that the gross income payment that was received and is related to petitioner's claimed Creditable Withholding Tax (CWT) could not be determined to have formed part of the gross income in petitioner's Annual Income Tax Returns for 2012 and 2011; that Section 2.58.3(B) of Revenue Regulations (RR) No. 2-98, as amended only requires among others, that the income payments has been declared as part of the gross income; that it does not have to be on the same taxable year of the claim; and that the Court *En Banc* erred in ruling that the total income payments must tally with the gross income reported in the audited financial statements and/or income tax return in order to comply with the third requisite in availing for refund of excess creditable withholding taxes.

After consideration, the Court *En Banc* resolves to deny the "Motion for Reconsideration *(Re: Decision Rendered on June 30, 2020)*." The Court *En Banc* reviewed the grounds relied upon by petitioner in support of its Motion for Reconsideration but finds no cogent reason to grant the same. The issues raised and the arguments presented in the said motion are the same issues and arguments it presented before the Court in Division, and in the present Petition for Review which have already been passed upon, discussed and judiciously resolved in the assailed Decision dated June 30, 2020.

Considering that the issues and arguments presented in the instant motion are the same arguments which petitioner stated in his Petition for Review, the Court finds it needless to reiterate the discussions made in the assailed Decision.

It must be stressed that among the ends to which a motion for reconsideration is addressed, one is precisely to convince the Court that its ruling is erroneous and improper, contrary to law or the evidence.[3] If the movant failed to do so, the motion for reconsideration must necessarily fail.

WHEREFORE, premises considered, the petitioner's "Motion for Reconsideration *(Re: Decision Rendered on June 30, 2020)*" is **DENIED for lack of merit.**

[3] *Teodulo M. Coquilla vs. The Hon. Commission on Elections and Mr. Neil M. Alvarez,* G.R. No. 151914, July 31, 2002.

SO ORDERED.

Ma. Belen M. Ringpis-Liban

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

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

ERLINDA P. UY
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice