REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

AVON PRODUCTS MANUFACTURING, INC.,
Respondent.

C.T.A. EB NO. 840
(C.T.A. Case No. 7635)

Members:

CASTAÑEDA, JR., *Acting PJ*
BAUTISTA,
UY,
CASANOVA,
FABON-VICTORINO,
MINDARO-GRULLA, and
COTANGCO-MANALASTAS, *JJ.*

Promulgated:

JAN 29 2013 Cwapoliwario 3:10 p.m.

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DECISION

Fabon-Victorino, J.:

This Petition for Review [1] filed by petitioner Commissioner of Internal Revenue seeks to set aside the 1). Decision[2] dated January 20, 2011, which partially granted respondent's claim for refund/tax credit in the amount of Php48,817,178.85 allegedly representing erroneously paid excise taxes and the 2). Amended Decision[3] dated October 5, 2011, issued by the Court in Division in the case of *Avon Products Manufacturing, Inc. vs. Commissioner of Internal Revenue*, docketed as C.T.A. Case No. 7635. The dispositive portions of the assailed decisions read:

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[1] *En Banc* case docket, pp. 12-29.
[2] *Id.*, pp. 32-48.
[3] *Id.*, pp. 55-63.

> **WHEREFORE**, finding merit in the instant Petition for Review, the same is hereby **PARTIALLY GRANTED**. Accordingly, respondent is ordered to refund or issue a tax credit certificate to petitioner in the amount of P48,817,178.85, representing erroneously paid excise taxes on products with essential oil content of 3% or less for the period May 17, 2005 to February 20, 2007.
>
> **SO ORDERED**.
>
> xxx xxx xxx
>
> **WHEREFORE**, finding merit in petitioner's Motion for Reconsideration, the same is hereby **GRANTED**. Accordingly, the Amended Decision dated May 16, 2011 is **SET ASIDE**, and the original Decision dated January 20, 2011 is hereby **REINSTATED**. Respondent is hereby **ORDERED** to refund or issue a tax credit certificate to petitioner in the amount of P48,817,178.85, representing erroneously paid excise taxes on products with essential oil content of 3% or less for the period May 17, 2005 to February 20, 2007.
>
> **SO ORDERED**.

The facts, as culled from the record, are as follows:

Petitioner is the Commissioner of Internal Revenue, with authority, among others, to decide, approve and grant refunds or tax credits of erroneously or excessively paid taxes with office address at the 5th Floor, Bureau of Internal Revenue (BIR) National Office Building, BIR Road, Diliman, Quezon City.[4]

Respondent, on the other hand, is a duly organized domestic corporation, with principal office address at the Calamba Premiere Industrial Park, Barangay Batino, Calamba, Laguna. It is engaged in the manufacture of cosmetic and personal care products, including perfumes, toilet waters, splash colognes, and body sprays.[5]

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[4] Petition for Review, *En Banc* case docket, p. 4.
[5] *Rollo*, p. 1.

For the period May 17, 2005 to February 20, 2007, respondent allegedly paid the 20% excise taxes imposed on perfumes and toilet waters under Section 150 of the National Internal Revenue Code (NIRC), on its removals of perfumes, toilet waters, splash colognes and body sprays. During the same period, it paid a total of Php164,402,039.85 in excise taxes as evidenced by the 63 Excise Tax Returns for Automobiles and Non-Essential Goods (BIR Form No. 2200-AN) filed through the Electronic Filing and Payment System (EFPS) of the BIR.[6]

Respondent claimed that the amount of Php164,402,039.85 was inclusive of the 20% excise tax erroneously paid on its removals of splash colognes and body sprays containing essential oils of 3% or less by weight amounting to Php54,681,080.28.[7]

Thus, on May 10, 2007, respondent filed with petitioner a written claim for refund of erroneously paid excise taxes stating that under Section 150 of the NIRC, as amended, products which do not contain essential oils of more than 3% by weight should not be subjected to excise tax.[8]

Alleging inaction on the part of petitioner, respondent filed a Petition for Review before the Court in Division on May 16, 2007 to halt the running of the two-year prescriptive period mandated in Section 229 of the NIRC of 1997, as amended.[9]

In her Answer [10] dated July 10, 2007, petitioner countered that respondent's claim for refund has no legal basis. As manufacturer of perfumes and toilet waters, respondent is subject to the excise tax pursuant to Section 150(b) of the NIRC of 1997, as amended. Further, the amount of Php54,681,080.28 subject of the claim for refund/tax credit is not properly documented.

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[6] *Rollo*, pp. 199-201.
[7] *Rollo*, pp. 3-4.
[8] *Rollo*, p. 5.
[9] *Rollo*, p. 202.
[10] *Rollo*, pp. 172-176.

In court, only respondent presented evidence in support of its case. Petitioner, despite the opportunity granted, did not.

On January 20, 2011, the Court in Division rendered the assailed Decision, which partially granted the Petition for Review in the reduced amount of Php48,817,178.85. The Court in Division ratiocinated that despite the simplification of the sales tax structure and the subsequent shift from the sales tax to the VAT and excise tax, the definition of "toilet waters" in the Cosmetic Products Regulations [11] was not modified by either statute or regulations. The Court in Division further emphasized that BIR Ruling No. 43-2000 and Revenue Memorandum Circular (RMC) No. 17-02, which broaden the definition of toilet waters as to include "all other colognes", cannot be seen as amending the definition of toilet waters under the Cosmetic Products Regulations. Hence, the conclusion that the definition of "toilet waters" under the Cosmetic Products Regulations must still be followed including the requirement for essential oil content of more than 3% by weight.

On February 7, 2011, petitioner moved for reconsideration[12] reiterating that RMC No. 43-2000 is a valid interpretation of Section 150(b) of the NIRC of 1997, as amended. Further, Section 150(b) is clear, without any distinction as to the definition of toilet waters particularly as to the percentage of essential oils it contains.

On May 16, 2011, the Court in Division ruled in favor of petitioner via its Amended Decision[13] saying that BIR Ruling No. 43-2000, followed by RMC No. 17-02, is the proper application of Section 150(b) of the NIRC of 1997 considering that Revenue Regulations (RR) No. 8-84, otherwise known as the Cosmetic Products Regulations, pertaining to percentage sales tax on cosmetic products, does not apply to Section 150(b) of the NIRC of 1997, as amended, because the latter refers to excise taxes. The Court in Division continued to say that with the repeal of RR No. 8-84 by Executive Order No. 273, the definitions of "perfume" and "toilet waters" therein were also repealed.

[11] Revenue Regulations No. 08-84, June 5, 1984.
[12] *Rollo*, pp. 960-970.
[13] *Rollo*, pp. 1019-1024.

Subsequently however, the Court in Division, at the instant of respondent via a motion for reconsideration, again reversed itself through its Amended Decision of October 5, 2011, which set aside the Amended Decision dated May 16, 2011 and reinstated the original Decision dated January 20, 2011.

Hence, this Petition for Review filed on November 8, 2011, raising the lone issue of:

> WHETHER OR NOT RESPONDENT IS ENTITLED TO PHP48,817,178.85, REPRESENTING ALLEGED ERRONEOUSLY PAID EXCISE TAXES ON PRODUCTS WITH ESSENTIAL OIL CONTENT OF 3% OR LESS FOR THE PERIOD MAY 17, 2005 TO FEBRUARY 20, 2007.

Petitioner contends that BIR Ruling No. 43-2000, dated September 15, 2000, which was published in RMC No. 17-02[14], merely restated the universal definition of cologne as "toilet waters" which is subject to excise tax under Section 150(b) of the NIRC of 1997, as amended. She claims that nowhere in Section 150(b) of the NIRC of 1997 is it required that toilet water must have essential oil content of more than 3% by weight before it can be subjected to 20% excise tax.

Further, contrary to the observation of the Court in Division in its assailed Decision of January 20, 2011, BIR Ruling No. 43-2000 neither runs counter nor modifies RR No. 8-84 dated June 5, 1984. She repeats that BIR Ruling No. 43-2000 dated September 15, 2000 is a valid interpretation not of RR No. 8-84 but of Section 150(b) of the NIRC of 1997, as amended.

Finally, it is incumbent upon respondent to prove that it is entitled to the refund sought since a claim for refund is not *ipso facto* granted upon filing of the claim. The burden of proof to establish its right to refund lies on the

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[14] Green Cross Baby Cologne and all Other Cologne Products.

taxpayer/claimant, who in this case, failed to discharge the same, to its detriment.

In its Comment [15] filed on December 23, 2011, respondent counter-argues that BIR Ruling No. 43-2000, which was subsequently published in Revenue Memorandum Circular No. 17-02, did not merely "restate" Section 150 of the NIRC of 1997, as amended, with respect to the coverage of the phrase "toilet waters". Petitioner was actually offering an interpretation of Section 150(b) of the NIRC of 1997, as amended, as evidenced by her assertion in her Petition for Review, to wit:

> Respondent humbly reiterates its position that BIR ruling No. 43-2000 dated September 15, 2000 is a valid interpretation not of Revenue Regulations No. 8-84 but of Section 150(b) of the NIRC of 1997. BIR Ruling No. 43-2000 provides that:
>
> xxx xxx xxx
>
> BIR Rulings are official positions of the Bureau of Internal Revenue to queries raised by taxpayers and other stakeholders relative to clarification and interpretation of tax laws. Respondent humbly submits that BIR Ruling No. 43-2000 dated September 15, 2000 is a valid interpretation of the provisions of the NIRC of 1997, as amended. It is widely accepted that interpretation placed upon a statute by the executive officers, whose duty is to enforce it, is entitled to great respect by courts. Unless and until the Secretary of Finance reverses or modifies the ruling of the Commissioner of Internal Revenue, BIR Rulings shall be considered valid and in full force and effect or partake the nature, of a statute.

According to respondent, such "interpretation" cannot contravene or supplant the rules and regulations promulgated by the Secretary of Finance pursuant to the authority granted upon him by Section 244 of the NIRC of

[15] *En Banc* case docket, pp. 78-99.

1997. Thus, the supposed "universal definition" of toilet waters in BIR Ruling No. 43-2000, as published in RMC No. 17-02, is inconsequential since the Cosmetic Product Regulations already provides for a specific definition of the said term.

Likewise, it is erroneous to claim that the Cosmetic Products Regulations was already repealed with the enactment of Executive Order No. 273.[16] By its express directive, EO No. 273 merely amended Section 163 of the NIRC of 1977. Respondent opines that where an amendatory act provides that an existing legislation shall be amended to read as recited in the amendatory act, such portions of the existing law as are retained either literally or substantially are regarded as a continuation of the existing law and not as a new enactment.[17]

A review of Section 163 of the NIRC of 1977, and its various permutations until its present form as Section 150 of the NIRC of 1997, as well as the power of the Secretary of Finance to issue regulations, unmistakably shows that there was no intention to abandon the definition of "toilet waters" in RR No. 8-84. And since there was no repeal of Section 163 of the NIRC of 1977 and RR No. 8-84, the definition of "toilet waters" as containing essential oil of more than 3% by weight is deemed to have been carried over to the 1997 NIRC's use of the phrase "toilet waters" found in Section 150 thereof.

Respondent likewise points out that legislation levying taxes or duties are to be construed strictly against the state and in favor of the taxpayer as burdens are not to be imposed or presumed to be imposed beyond what such statutes expressly and clearly declare. The rule that tax exemptions should be construed strictly against the taxpayer presupposes that the taxpayer is clearly subject to the tax being levied against him. Thus, respondent submits that the key issue in this dispute is whether the excise tax imposed in Section 150 of the NIRC of 1997, as amended, is applicable to its products.

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[16] Adopting a Value-Added Tax, Amending for this purpose certain provisions of the National Internal Revenue Code, and for other purposes, dated July 25, 1987.
[17] *Estrada vs. Caseda*, 84 Phil 791; *People vs. Garcia*, 85 Phil 615.

Finally, petitioner's act clearly manifests that she still considers the definition of "toilet waters" under RR No. 8-84 valid, binding, and effective when she sought to amend RR No. 8-84 but was opposed by the manufacturers and other members of the industry. On these grounds, respondent concludes that petitioner is already estopped from denying the continued enforceability of RR No. 8-84.

On January 9, 2012, after respondent filed its Comment, the Court *En Banc* gave due course to the instant petition and in compliance with its directive, the parties submitted their respective memoranda.[18]

Ruling of the Court En Banc

Respondent strongly believes that its splash colognes and body sprays are not subject to the twenty percent (20%) excise tax on non-essential goods imposed under Section 150 of the NIRC of 1997, as amended. Allegedly, these products do not fall within the definition of "toilet waters" as scented alcoholic or non-alcoholic preparations primarily used as body fragrance containing essential oils of more than 3% by weight under RR No. 8-84.

The wide disagreement on respondent's entitlement to the refund sought warrants the determination of whether RR No. 8-84 still implements Section 150(b) of the NIRC of 1997, as amended.

Section 150(b) of the NIRC of 1997, as amended, reads:

> SEC. 150. Non-essential Goods. — There shall be levied, assessed and collected a tax equivalent to twenty percent (20%) based on the wholesale price or the value of importation used by the Bureau of Customs in determining tariff and customs duties, net of

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[18] *En Banc* case docket, pp. 103-104.

> excise tax and value-added tax, of the following goods:
>
> xxx xxx xxx
>
> (b) Perfumes and toilet waters;

On the other hand, the pertinent provisions of implementing rules and regulations known as the Cosmetic Products Regulations or simply RR No. 8-84, read:

> SECTION 1.Scope. — Pursuant to Section 326, in relation to Section 4 of the National Internal Revenue Code, the following regulations relating to the sales tax payable by manufacturers and/or exporters of cosmetic products are hereby promulgated. These regulations shall be known as Revenue Regulations No. 8-84 or the Cosmetic Products Regulations. These regulations deal with the tax on cosmetic products imposed by Sections 194(b) and (e) and Section 326 of the National Internal Revenue Code, which provides as follows:
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> > Sec. 194. Percentage tax on sales of non-essential products. — There shall be levied, assessed and collected once only on every original sale, barter, exchange, or similar transaction for nominal or valuable consideration intended to transfer ownership of, or title to, the articles herein below enumerated a tax equivalent to fifty per centum of the gross value in money of the articles so sold, bartered, exchanged or transferred, such tax to be paid by the manufacturer or producer.
> >
> > xxx xxx xxx
> >
> > (b) Perfumes, essences, extracts, toilet waters, cosmetics, hair dressings, hair dyes, hair restoratives, aromatic cachous, toilet powders, except tooth and

> mouth washes, dentifrices, tooth paste, talcum and medicated toilet powders, hair oils and pomades.
>
> xxx xxx xxx
>
> (e) Similar or analogous articles, substances, or preparations to those enumerated above as determined by the Minister of Finance upon recommendation of the Commissioner of Internal Revenue based on the inherent essentiality of the product. (Emphasis supplied)

A scrutiny of the above-quoted provisions shows that the application of RR No. 8-84 is limited to taxes imposed under Section 194 (b) and (e) of the NIRC of 1977, specifically percentage taxes on cosmetic products.

However, let it be emphasized that Section 194, which was renumbered to Section 163,[19] was amended several times until 1988 and finally renumbered as Section 150 by Executive Order (EO) No. 273. And under its "whereas clause," EO No. 273 was enacted to replace the old percentage taxes with value-added tax (VAT), to wit:

> ADOPTING A VALUE-ADDED TAX, AMENDING FOR THIS PURPOSE CERTAIN PROVISIONS OF THE NATIONAL INTERNAL REVENUE CODE, AND FOR OTHER PURPOSES
>
> WHEREAS, there is a need to rationalize the present system of taxing goods and services by imposing a multi-stage value-added tax to replace the tax on original and subsequent sales tax and percentage tax on certain services;
>
> WHEREAS, the adoption of value-added tax is one of the structural reforms provided in the 1986 Tax Reform Program which is designed to simplify tax administration and make the tax system more equitable; and

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[19] Section 23, Presidential Decree No. 1994, November 5, 1985.

> WHEREAS, it is also necessary to amend, revise and renumber the provisions of the National Internal Revenue Code and to transfer the collection of certain taxes as a consequence of these and previous amendments in order to strengthen and improve tax administration and facilitate compliance thereof;

Thus, under Section 16 of EO No. 273, the 50% percentage tax on the sale of various cosmetic products was changed to 20% excise tax on perfumes and toilet waters. Significantly, Section 29 provides that the provisions of any law, whether general or special, rules and regulations and other issuances or parts thereof which are inconsistent with the Order are repealed, amended or modified accordingly.

In a similar case[20] involving the same parties, the Second Division of the Court, eloquently explained that:

> By virtue of such enactment, the old statutory principle that only one form of consumption tax shall be imposed on sale of goods, which is either the specific tax or the sales tax, was amended. As a result, the sales tax (percentage tax) imposed under Section 194 of the old Tax Code (renumbered as Section 163 under P.D. No. 1994) was amended and replaced by Section 150, which now imposes excise tax on certain goods. Clearly, the substantial amendment of the provisions under Section 194 of the old Tax Code shows the intent of the legislature to repeal the said provisions and replace it by Section 150 of the present Tax Code.
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> Since Section 194 of the old Tax Code (amended and renumbered as Section 163 under P.D. No. 1994), which breathed life on the questioned Revenue Regulation, had already been substantially amended and replaced by Section 150 of the NIRC of 1997, as amended, Revenue Regulations No. 8-84,

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[20] *Avon Products Manufacturing, Inc. vs. Commissioner of Internal Revenue*, CTA Case No. 7873, August 16, 2011.

> which depended upon it, is now deemed to be inapplicable.
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> Likewise, it is significant to note that an amended act is ordinarily to be construed as if the original statute had been repealed, and a new and independent act in the amended form had been adopted in its stead; or, as frequently stated by the courts, so far as regards any action after the adoption of the amendment, as if the statute had been originally enacted in its amended form. And as a rule, an amended act should be given a construction different from that of the law prior to its amendment, for it is presumed that the legislature would not have amended it had it not wanted to change its meaning. In this case, the NIRC of 1997, as amended, can be construed as if the old Tax Code had been repealed, and a new and independent act in the amended form had been adopted in its stead.
>
> Given the afore-mentioned purpose of the amendment of the previous laws, which is actually to rationalize our taxing system and to replace the tax on original and subsequent sales tax and percentage tax, the amended act, the NIRC of 1997, should then be construed differently from the old tax law.
>
> Relevantly, Section 29 of EO No. 273 provides that "the provisions of any law, whether general or special, rules and regulations and other issuances or parts thereof which are inconsistent with this Order are hereby repealed, amended or modified accordingly." Indeed, there was intent on the part of the legislature to repeal regulations inconsistent with EO No. 273, such as Revenue Regulations No. 8-84.

Considering the foregoing, RR No. 8-84, which deals with percentage tax (sales tax) on cosmetic products, may not be used to implement Section 150(b) of the NIRC of 1997, as amended, which pertains to the imposition of excise tax. In other words, the definition of "toilet waters" under RR No. 8-84 may not be invoked by respondent in its claim for refund.

Further scrutiny of Section 150(b) of the NIRC of 1997, as amended, reveals that the term "toilet waters" is not defined.

However, in BIR ruling No. 43-2000, dated September 15, 2000, which was subsequently published in RMC No. 17-02, petitioner, who has the power to interpret the provisions of the NIRC and other tax laws, interpreted the term "toilet waters" as follows:

> In reply, please be informed that the term "cologne" which is an alcohol-based preparation is defined as follows:
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> > **Cologne (toilet water) is a scented alcohol-based liquid used as perfume, after-shave lotion, or deodorant**. (*Hawley's Condensed Chemical Dictionary, 11th ed.*)
>
> Alcohol-based is that which contains ethyl alcohol or distilled spirits as chief ingredient. In view of the foregoing, Green Cross Baby Cologne is classified as toilet waters covered by Section 150(b) of the Tax Code of 1997 which provides —
>
> xxx xxx xxx
>
> **Accordingly, all other colognes are, likewise, classified as toilet waters subject to excise tax under the same section**, including Johnson's Baby Cologne which was classified as "other preparations" by BIR Ruling No. 59-81 dated March 30, 1981 and confirmed by BIR Ruling No. 535-88 dated November 19, 1988.

It is widely accepted that the interpretation placed upon a statute by the executive officers, whose duty is to enforce it, is entitled to great respect by the courts.[21] However, such interpretation is not conclusive and will have

[21] *Philippine Bank of Communications v. Commissioner of Internal Revenue*, 361 Phil. 916, 929, January 28, 1999, per Quisumbing, J.

to be "ignored if judicially found to be erroneous"[22] and "clearly absurd or improper".[23]

Considering that Section 150 of the NIRC of 1997, as amended, provides no definition of the term "toilet waters", and in view of the inapplicability of the provisions of RR No. 8-84, the interpretation of petitioner in BIR Ruling No. 43-2000 deserves great weight and respect especially since it merely interpreted the word in its plain and ordinary meaning.

Thus, applying the foregoing interpretation to the instant case, respondent's products, i.e., splash colognes and body sprays fall within the purview of the term "toilet waters", which should be subject to 20% excise tax under Section 150 (b) of the NIRC of 1997, as amended.

Time and again, the Court has ruled that tax refunds are in the nature of tax exemptions which result to loss of revenue for the government. Upon the person claiming an exemption from tax payments rests the burden of justifying the exemption by words too plain to be mistaken and too categorical to be mis-interpreted,[24] it is never presumed[25] nor be allowed solely on the ground of equity.[26] These exemptions, therefore, must not rest on vague, uncertain or indefinite inference, but should be granted only by a clear and unequivocal provision of law on the basis of language too plain to be mistaken. Such exemptions must be strictly construed against the taxpayer, as taxes are the lifeblood of the government.[27]

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[22] *Ibid*, (citing *People v. Hernandez*, 59 Phil. 272, 276, December 22, 1933, and *Molina v. Rafferty*, 37 Phil. 545, 555, February 1, 1918).

[23] *Commissioner of Internal Revenue v. Central Luzon Drug Corp.*, GR No. 159647, April 15, 2005, p. 26, per Panganiban, J.

[24] *Michel J. Lhuillier Pawnshop, Inc. v. Commissioner of Internal Revenue*, G.R. No. 166786, May 3, 2006, 489 SCRA 147, 155, citing *Commissioner of Internal Revenue v. Philippine Long Distance Telephone Company*, G.R. No. 140230, December 15, 2005 and *Commissioner of Internal Revenue v. Mitsubishi Metal Corporation*, G.R. Nos. 54908 & 80041, January 22, 1990, 181 SCRA 214, 224.

[25] *Province of Abra v. Hernando*, No. L-49336, August 31, 1981, 107 SCRA 104, 109, citing early cases.

[26] *Commissioner of Internal Revenue v. Court of Appeals*, G.R. Nos. 122161 & 120991, February 1, 1999, 302 SCRA 442, 453, citing *Davao Gulf Lumber Corporation v. Commissioner of Internal Revenue*, G.R. No. 117359, July 23, 1998, 293 SCRA 76, 91.

[27] *Silkair(Singapore) PTE. Ltd. v. Commissioner of Internal Revenue*, G.R. No. 184398, February 25, 2010, citing *Commissioner of Internal Revenue v. Solidbank Corporation*, G.R. No. 148191, November 25, 2003, 416 SCRA 436, 461.

WHEREFORE, finding merit to the instant Petition for Review, the same is hereby **GRANTED**. Accordingly, the assailed Decision dated January 20, 2011, and the assailed Amended Decision dated October 5, 2011, are hereby **SET ASIDE**. Respondent's claim for refund in the amount of Php54,681,080.28, allegedly representing the 20% excise tax erroneously paid on its removals of splash colognes and body sprays containing essential oils of 3% or less by weight, is hereby **DENIED**, for lack of merit.

SO ORDERED.

ESPERANZA R. FABON-VICTORINO
Associate Justice

We Concur:

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Acting Presiding Justice

(I maintain my vote on the Amended Decision dated October 5, 2011)
LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

(I maintain my position in the Amended Decision dated October 5, 2011)
AMELIA R. COTANGCO-MANALASTAS
Associate Justice

CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution, it is hereby certified that the above Decision has been reached in consultation with the members of the Court *En Banc* before the case was assigned to the writer of the opinion of the Court.

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Acting Presiding Justice