REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Special Second Division

PHIL. BEST CANNING CORPORATION, *Petitioner,*	**CTA CASE NO. 10505** Members:
-versus-	**RINGPIS-LIBAN, *P.J.,*** *Chairperson,* **MODESTO-SAN PEDRO,** *and* **FERRER-FLORES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated:

x -- x

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is petitioner's *Motion for Reconsideration*, filed via licensed courier on February 11, 2026, with respondent's *Opposition (Re: Motion for Reconsideration of the Decision dated 21 January 2026)*, filed on March 30, 2026, assailing this Court's January 21, 2026 Decision, which denied the instant Petition for Review for lack of merit.

To recall, this Court denied petitioner's judicial claim for failure to prove that the relevant sales were, indeed, export sales subject to 0% Value-Added Tax ("VAT"). Petitioner disagrees with this finding, pointing out that the Independent Certified Public Account ("ICPA") commissioned by this court verified that the subject sales were export sales and zero-rated. Respondent, meanwhile, echoes and agrees with this Court's ruling, adding that claims for refund are strictly construed against the claimants.

The Motion lacks merit.

While *Rule 13 of the Revised Rules of the Court of Tax Appeals, as amended* ("*RRCTA*") allows for the commissioning of an ICPA, *Section 3* thereof states that the conclusions of the ICPA "shall not be conclusive upon the Court." As such, even if the ICPA in the present case claimed that the subject sales are export sales and zero-rated, this Court is not bound by such findings. The Court of Tax Appeals *En Banc* has frequently invoked this rule when faced with differences between the findings of the Court in Division and those of an ICPA,[1] and even the Supreme Court itself respects the rule, even when deciding against the findings of this Court.[2]

The ICPA's finding that the subject sales are export sales and zero-rated, by itself, consequently cannot refute Our own finding that petitioner failed to prove such. Hence, the instant Motion must be denied.

FOR THESE REASONS, petitioner's *Motion for Reconsideration*, filed via licensed courier on February 11, 2026, is hereby **DENIED** for lack of merit. The assailed Decision, dated January 21, 2026, is **AFFIRMED**.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

CORAZON G. FERRER-FLORES
Associate Justice

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[1] *See*, for example: *SL Harbor Bulk Terminal Corporation v. Commissioner of Internal Revenue*, CTA EB Case No. 2981, February 2, 2026; *Commissioner of Internal Revenue v. Tetra Pak Philippines, Inc.*, CTA EB Case Nos. 2816 & 2818, February 4, 2025; and *Procter & Gamble International Operations SA-ROHQ v. Commissioner of Internal Revenue*, CTA EB Case No. 2740, September 13, 2024; among many others.

[2] *See Tullett Prebon (Philippines), Inc. v. Commissioner of Internal Revenue*, G.R. No. 257219, July 15, 2024.