REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CTA CASE NO. 10499

PANAY POWER CORPORATION,
Petitioner,

- versus -

NOTICE OF RESOLUTION

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

ATTY. AYESHA HANIA B. GUILING-MATANOG
ATTY. BRYAN ANTHONY C. DIEGO
Bureau of Internal Revenue
Room 703, Litigation Division, BIR National Office Building
Sen. Miriam P. Defensor-Santiago Avenue
Diliman, Quezon City

LAYUG CELICIOUS-SY & VILLAPANDO
Unit 503, 5th Floor, The Linden Suites
37 San Miguel Avenue, Ortigas Center
1600 Pasig City

GREETINGS:

You are hereby notified by these presents that on **April 16, 2024,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **April 18, 2024.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court II

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

PANAY POWER CORPORATION, *Petitioner,*	**CTA Case No. 10499**
	Members: **DEL ROSARIO,** *P.J., Chairperson,* **MANAHAN,** *and* **REYES-FAJARDO,** *JJ.*
- versus -	
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	**Promulgated:** APR 16 2024 3:30PM

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RESOLUTION

REYES-FAJARDO, J.:

For the Court's resolution is the Commissioner of Internal Revenue (CIR)'s Motion for Partial Reconsideration[1] of the Decision promulgated on October 16, 2023. In the Assailed Decision, the Court granted Panay Power Corporation (Panay Power) a partial refund or credit amounting to ₱10,844,787.06, representing excess and unutilized creditable withholding taxes (CWT) relative to taxable year 2018.

The instant Motion for Partial Reconsideration is anchored on the sole argument that Panay Power is not entitled to the refund or credit sought on account of its failure to prove that the alleged taxes withheld was remitted ultimately to the Bureau of Internal Revenue (BIR).

In its Comment/Opposition[2] to the present motion, Panay Power points out that the CIR's arguments are a mere rehash of those in its Answer and Memorandum. Furthermore, the fact of withholding and remittance of excess and unutilized CWT was established through the submission of BIR Forms No. 2307.

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[1] Docket – Vol. II, pp. 615-620.
[2] Docket – Vol. II, pp. 623-631.

On January 16, 2024, the CIR's Motion for Partial Reconsideration, with Panay Power's Comment/Opposition, was submitted for resolution.

After a careful review of the records of the present case, the Court finds no compelling reason to reverse or modify the Assailed Decision. The instant motion raises the same arguments already passed upon and discussed at length by the Court. The CIR has not adduced any substantial argument to warrant reconsideration or modification of the Assailed Decision.[3] It is already settled that if the issues raised in the motion for reconsideration are mere reiterations of those which have already been passed upon and, in fact, adjudged as unmeritorious by the Court, these cannot be regarded as substantial and no longer require another full-blown discussion.[4] Any further discourse will only be unnecessary and repetitive.[5]

WHEREFORE, in light of the foregoing considerations, the CIR's Motion for Partial Reconsideration of the Decision promulgated on October 16, 2023 is **DENIED** for lack of merit.

SO ORDERED.

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

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

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3 *Shangri-la International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938 (Resolution), January 22, 2007, 541 PHIL 138-143.

4 *Roque, Jr. v. Commission on Elections*, G.R. No. 188456 (Resolution), February 10, 2010, 626 PHIL 75-92.

5 *Social Justice Society Officers v. Lim*, G.R. Nos. 187836 & 187916 (Resolution), March 10, 2015, 755 PHIL 323-335.