REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL SECOND DIVISION

FORT PILAR ENERGY, INC., Petitioner,	**CTA CASE NO. 11064**
	Members:
- versus -	**RINGPIS-LIBAN,** *P.J., Chairperson,* **MODESTO-SAN PEDRO,** *and* **FERRER-FLORES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: 1:27 pm

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RESOLUTION

FERRER-FLORES, J.:

Before the Court is respondent's **Motion for Reconsideration (Decision dated February 02, 2026)** filed on February 25, 2026, with petitioner's **Comment/Opposition (Re: Motion for Reconsideration dated 25 February 2026)** filed *via* accredited courier on March 9, 2026, and received by the Court on March 10, 2026.

On February 2, 2026, the Court promulgated a Decision granting petitioner's claim for refund of erroneously paid and remitted documentary stamp tax (DST) on January 5, 2021 (assailed Decision), the dispositive portion of which reads as follows:

> **WHEREFORE**, in light of the foregoing considerations, the present **Petition for Review** is **GRANTED**.
>
> Accordingly, respondent is **ORDERED TO REFUND** to petitioner in the aggregate amount of **₱21,600,000.00** representing the latter's erroneously or wrongfully collected DST on January 5, 2021.
>
> **SO ORDERED.**

In his *Motion*, respondent contends that petitioner failed to submit the documents required by the Bureau of Internal Revenue (BIR) under Revenue Memorandum Order (RMO) No. 19-2015,[1] as amended by RMO No. 06-2023,[2] which mandates thata taxpayer requesting for refund be subjected to audit. Respondent further asserts that petitioner did not file BIR Form No. 1914 (Application for Tax Credit/Refund) when it submitted its administrative claim. Respondent, thus, argues that petitioner failed to submit complete supporting documents, and accordingly, its application for tax credit or refund must be denied.

Respondent further contends that, petitioner's administrative claim for refund filed on January 4, 2023, just one day prior to the filing of its *Petition for Review*, prohibited respondent in making his assessment and/or audit investigation on its claim. Respondent maintains that the filing of an administrative claim for refund is not only a matter of procedure but a pre-condition to give the BIR an opportunity to decide on the matter that must first be exhausted before resorting to judicial review; thus, the non-availing of the same is fatal to petitioner.

To bolster his claim, respondent reiterates the ruling in *Commissioner of Internal Revenue vs. Rosemarie Acosta, et al.*,[3] wherein the Supreme Court emphasized that a party seeking an administrative remedy must not merely initiate the prescribed administrative procedure to obtain relief, but also pursue it to its appropriate conclusion before seeking judicial intervention in order to give the administrative agency an opportunity to decide the matter itself correctly and prevent unnecessary and premature resort to court action.

On the other hand, in its *Comment/Opposition*, petitioner points out that respondent merely reiterated the arguments previously raised, threshed out during trial and squarely addressed by the Court in the assailed Decision. Petitioner, thus, contends that the present *Motion* should be denied outright as it did not present any compelling reason for this Court to disturb the conclusions arrived at in the assailed Decision.

Petitioner likewise submits that no law, including the National Internal Revenue Code (NIRC) of 1997, as amended, requires an administrative claim for refund to be filed in the manner and appearance of BIR Form No. 1914. Similarly, petitioner expounds that the NIRC of 1997, as amended, does not also require the submission of BIR Form No. 1914 prior to the filing of an administrative claim for refund of erroneously paid taxes. Petitioner maintains that what the law clearly provides is that an administrative claim for refund must be filed within two years from the date of payment of the tax and that

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1 SUBJECT: BIR AUDIT PROGRAM, dated September 15, 2015.

2 SUBJECT: UPDATED AND CONSOLIDATED POLICIES, GUIDELINES AND PROCEDURES FOR BIR AUDIT PROGRAM, dated December 1, 2022.

3 G.R. No. 154068, August 3, 2007.

the judicial claim be likewise filed within the same period, and that there is no imposed "cooling-off" or waiting period between the filing of the administrative claim and the institution of the judicial action.

After due consideration, the Court finds respondent's *Motion for Reconsideration* bereft of merit.

As correctly pointed out by petitioner, the arguments proffered by respondent in his *Motion* are a mere rehash of the special and affirmative defenses raised in his *Answer* filed on March 14, 2023,[4] which had already been thoroughly considered and resolved by the Court. Perforce, by failing to allege new or substantial matters and by not specifying the findings or conclusions in the judgment that are not supported by the evidence or contrary to law, respondent's *Motion* should be deemed *pro-forma* as consistently held by jurisprudence.[5]

Nonetheless, to reiterate, the administrative claim referred under Sections 204(C) and 229 of the NIRC of 1997, as amended, refers to **any written claim** for refund filed with respondent or his duly authorized representative; which means that the claim need not be strictly in the form of a BIR Form No. 1914. In this case, petitioner's written claim for refund with stamp received by the BIR on January 4, 2023,[6] was deemed to have complied with the condition that a claimant must first file a written claim for refund. In fact, even granting that a BIR Form No. 1914 is required for a claim for tax refund or credit to prosper, a reading of petitioner's administrative claim for refund shows that one of the supporting documents attached thereto as Annex "F" is actually a BIR Form No. 1914, which petitioner likewise presented in evidence although with no stamped received by the BIR.[7]

Furthermore, the law also merely requires that both administrative and judicial claims be filed within the two-year reglementary period. This holds true even when the filing of the administrative claim and, subsequently, the judicial claim are merely hours apart, it is of no moment that there is only a short interval between the filing of the two claims. While the Court recognizes that the Commissioner of Internal Revenue (CIR) may not have had the proper chance to act on the matter within their jurisdiction because of the short period of time between the filing of the two claims, the silence or insufficiency in the law on what is to be considered a reasonable period for the CIR to resolve a

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[4] Docket, pp. 137 to 140.

[5] *Shangri-la International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938, January 22, 2007; *Philippine National Bank v. Hon. Jose G. Paneda, et al.*, G.R. No. 149236, February 14, 2007; *Teodulo M. Coquilla v. Commission on Elections*, G.R. No. 151914, July 31, 2002 (434 Phil. 861); *Marina Properties Corporation v. Court of Appeals, et al. (et. seq.)*, G.R. No. 125447, August 14, 1998 (355 Phil. 705).

[6] Exhibit "P-3-A", Docket, pp. 106 to 107.

[7] Page 8 of the Decision, *citing* Exhibits "P-3-A" and Exhibit "P-3-B", Docket, pp. 107 and 241, respectively.

claim for refund of taxes is one that can be addressed not by judicial pronouncement, but by appropriate legislation.[8]

Applying the foregoing, the subject DST herein was paid and remitted on January 5, 2021.[9] Considering that petitioner's administrative and judicial claims for refund were filed on January 4, 2023[10] and January 5, 2023,[11] respectively, petitioner correctly and timely sought judicial redress since the two-year prescriptive period was about to expire, notwithstanding the fact that its administrative and judicial claims were only filed one day apart. Correspondingly, petitioner cannot be considered to have failed to exhaust administrative remedies before elevating the present case to this Court.

In view of the foregoing disquisitions, there being no new matter or substantial issue raised by respondent in his *Motion*, the Court finds no compelling reason to reverse or modify the conclusions reached in the Decision dated February 2, 2026.

WHEREFORE, premises considered, respondent's **Motion for Reconsideration (Decision dated February 02, 2026)** is **DENIED** for lack of merit.

SO ORDERED.

CORAZON G. FERRER-FLORES
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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[8] *Commissioner of Internal Revenue v. Estate of Mr. Charles Marvin Romig, represented by its sole heir Mrs. Maricel Narciso Romig*, G.R. No. 262092, October 9, 2024.
[9] Exhibit "P-6", Docket, pp. 117 to 119.
[10] Exhibit "P-3-A", Docket, pp. 106 to 107.
[11] Docket, pp. 7 to 26.