

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

SAN MIGUEL BREWERY, INC., A
subsidiary of SAN MIGUEL
CORPORATION,

Petitioner,

- versus -

COMMISSIONER OF INTERNAL
REVENUE,

Respondent.

CTA Case No. 8400

Members:

BAUTISTA, Chairperson
FABON-VICTORINO, and
RINGPIS-LIBAN, JJ.

Promulgated:

FEB 18 2015

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RESOLUTION

Fabon-Victorino, J.:

This resolves respondent's *Motion for Partial Reconsideration (Re: Decision promulgated on 1 December 2014)* filed on December 19, 2014, with petitioner's *Opposition* thereto filed on January 22, 2015.

Respondent seeks reconsideration of the Court's Decision promulgated on December 1, 2014, the dispositive portion of which reads:

PREMISES CONSIDERED, the
Petition for Review dated December 20,
2011, is hereby **PARTIALLY GRANTED.**
Accordingly, respondent Commissioner of
Internal Revenue is hereby **ORDERED TO
REFUND OR TO ISSUE A TAX CREDIT
CERTIFICATE** in favor of petitioner San
Miguel Brewery, Inc. the reduced amount
of **₱699,583,941.50** (₱699,584,314.54

minus ₱373.04) representing erroneously, or excessively and/or illegally collected, and overpaid excise taxes on "San Mig Light" during the period from January 1, 2010 to December 31, 2010.

SO ORDERED.

In challenging the Court's Decision, respondent submits the following arguments:

- I. THE SURROGATE ADS OF SAN MIG LIGHT PALE PILSEN (SML) READILY REVEALS THAT IT IS INDEED A VARIANT OF SAN MIGUEL PALE PILSEN;
- II. THE LETTER DATED 07 FEBRUARY 2002 BEARS A CAVEAT WITH REGARD TO THE TAX CLASSIFICATION AND RATES USED BY SAN MIGUEL CORPORATION (SMC);
- III. THE SUBSEQUENT ISSUANCE OF REVENUE MEMORANDUM ORDER (RMO) NO. 6-2003 DATED 11 MARCH 2003 IS NOT CONCLUSIVE AS TO THE CLASSIFICATION OF SAN MIG LIGHT;
- IV. THE HONORABLE COURT ERRED IN NOT RECOGNIZING THE INTENT OF THE LEGISLATIVE ON THE PURPOSE OF WHAT THE LAW SOUGHT TO AVOID IN DETERMINING A VARIANT OF A BRAND.

As stated by petitioner in its *Opposition* to the *Motion for Partial Reconsideration (Re: Decision promulgated on 1 December 2014)* dated January 21, 2015, the arguments proffered by respondent are the same arguments she raised in her previous pleadings which the Court had already considered in the resolution of the case.

WHEREFORE, there being no new matters and issues advanced by respondent to justify a reconsideration, let alone a modification of the assailed Decision of December 1, 2014, respondent's *Motion for Partial Reconsideration* ✓

(*Re: Decision promulgated on 1 December 2014*) is hereby
DENIED, for lack of merit.

SO ORDERED.



ESPERANZA R. FABON-VICTORINO
Associate Justice

We concur:



LOVELL R. BAUTISTA
Associate Justice



MA. BELEN M. RINGPIS-LIBAN
Associate Justice