REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA *EB* NO. 3169** (CTA Case No. 10595)
	Present:
-versus-	**RINGPIS-LIBAN,** ***PJ,*** **BACORRO-VILLENA,** **MODESTO-SAN PEDRO,** **REYES-FAJARDO,** **CUI-DAVID,** **FERRER-FLORES,** *and* **ANGELES,** *JJ.*
STEFANINI PHILIPPINES, INC., Respondent.	Promulgated: FEB 23 2026 3:30

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RESOLUTION

For the Court's resolution is petitioner's *Motion for Reconsideration (Re: Resolution promulgated on 30 September 2025)*, filed on October 16, 2025, with respondent's *Comment/Opposition [to Petitioner's Motion for Reconsideration (Re: Resolution promulgated on 30 September 2025)]*, filed on November 3, 2025. The Motion assails this Court's September 30, 2025 Resolution, which dismissed the instant Petition for Review for lack of jurisdiction.

In the assailed Resolution, this Court *En Banc* found that petitioner failed to file a Motion for Reconsideration to the Court in Division's Amended Decision, dated May 7, 2025, as required. He instead filed a Petition for Review before the Court *En Banc*. As petitioner resorted to an incorrect remedy, the Court *En Banc* did not gain jurisdiction over the Petition for Review, and the latter was dismissed.

Petitioner disagrees with this ruling. He insists that he could not have filed a Motion for Reconsideration to the assailed Amended Decision: he had previously filed a Motion for Reconsideration to the Court in Division's original Decision, dated June 24, 2024. Filing another Motion for Reconsideration would thus be filing a *second* Motion for Reconsideration, which is prohibited.

Further, petitioner observes that filing a Motion for Reconsideration to the Amended Decision would be futile, as it would involve simply rehashing the arguments of his first Motion for Reconsideration, arguments that had been thoroughly covered by the Court in Division and would thus inevitably be rejected by it.

With these two points as premises, petitioner argues that he was justified in raising a Petition for Review before the Court *En Banc*.

As for respondent, it counters petitioner's Motion by agreeing with the findings in assailed Resolution. It agrees that the Amended Decision substantially modified the ruling from the original Decision, and it agreed that the proper remedy to such an Amended Decision is a Motion for Reconsideration.

The Motion fails to persuade.

To recall, petitioner's position is based on two premises: (1) that a Motion for Reconsideration to the Amended Decision would constitute a second Motion for Reconsideration; and (2) that such a Motion for Reconsideration would be futile as it would inevitably repeat arguments already reject by the Court in Division. Both premises, however, are flawed.

First, the Amended Decision is not the same as the original Decision. The former substantially modified the latter, so the two are distinct. Consequently, had petitioner filed a Motion for Reconsideration to the Amended Decision, it would not be a second Motion for Reconsideration. It would be his *first* Motion for Reconsideration to a *new* ruling: the Amended Decision. The prohibition against second Motions for Reconsideration is thus inapplicable here.

Second, because the Amended Decision substantially modified the original Decision, the two are not identical. As such, petitioner would not have been constrained to raise arguments identical to his previous ones.

The Amended Decision, to recall, recomputed the refundable amount to which respondent is entitled. It did so on the basis of *Chevron Holdings, Inc. v. Commissioner of Internal Revenue*[1] ("*Chevron*"). Notably, the Court in Division did *not* use *Chevron* in its original Decision, though the case was brought up by Associate Justice Jean Marie A. Bacorro-Villena in her Concurring and Dissenting Opinion. The use of *Chevron* was thus a *new* issue, officially introduced into the case only in the Amended Decision.

At minimum, then, had petitioner filed a Motion for Reconsideration to the Amended Decision, he could have assailed the Court in Division's use of *Chevron*. He could have disagreed with this new finding by itself, incorporated *Chevron* into his other arguments, or both. For example, he could have contended that even if his previous arguments were still unacceptable, the Court should have reverted to its previous, lower, computation.

In short, petitioner would *not* have been inescapably forced to merely rehash his previous arguments. Nothing about the relevant procedural rules cited in the assailed Resolution requires petitioner to ignore *Chevron*, the new refundable amount, or any other modification made by the Amended Decision to the previous ruling.

Put another way: if a party chooses *not* to argue against the new findings in an Amended Decision, if it chooses to ignore the specific changes introduced by an Amended Decision, then that is the choice of said party. It is *not* an inevitable effect of procedural rules.

As neither of his two arguments hold water, respondent's Motion cannot be granted.

ACCORDINGLY, *Motion for Reconsideration (Re: Resolution promulgated on 30 September 2025)*, filed on October 16, 2025, is hereby **DENIED** for lack of merit. The assailed Resolution, dated September 30, 2025, is **AFFIRMED**.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

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1 G.R. No. 215159, July 5, 2022.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice