

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL
REVENUE,

Petitioner,

- versus -

CTA EB NO. 3107
(CTA Case No. 10869)

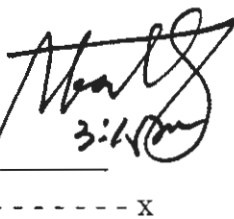
Present:
RINGPIS-LIBAN, P.J.,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES,
ANGELES,
TESTON, and
CENTENO-DIJAMCO, JJ.

GLOBAL BUSINESS POWER
CORPORATION,

Respondent.

Promulgated:

OCT 02 2026



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RESOLUTION

RINGPIS-LIBAN, P.J.:

This resolves Petitioner’s “Motion for Reconsideration (Re: Decision promulgated on 27 April 2026)” (“Motion for Reconsideration”) filed on May 06, 2026 with Respondent’s “Comment (on the Petitioner’s Motion for Reconsideration (Re: Decision promulgated on 27 April 2026) dated 6 May 2026)” (“Comment”) filed on June 01, 2026.

Petitioner’s Motion for Reconsideration prays for the reversal and setting aside of the Court *En Banc*’s Decision¹ dated April 27, 2026, and the issuance of another decision denying the initial petition filed by Respondent for utter lack of merit.

¹ *Id.*, pp. 80-92.

The dispositive portion of the Decision promulgated by this Court on April 27, 2026 reads:

“**ACCORDINGLY**, premises considered, the instant Petition for Review is **DENIED** for lack of merit. The Decision dated November 18, 2024 and Resolution dated February 25, 2025 of the First Division in CTA Case No. 10869 are **AFFIRMED**.

SO ORDERED.”²

In his Motion for Reconsideration, Petitioner contends that Respondent failed to comply with the documentary and evidentiary requirements prescribed by the National Internal Revenue Code (NIRC) of 1997, as amended, applicable rules and regulations, and jurisprudence. According to Petitioner, Respondent was mistaken in treating the filing of the letter request for refund to the Bureau of Internal Revenue (BIR) as a mere procedural step before filing with the Court of Tax Appeals (“CTA”).

Petitioner also claims that the failure of Respondent to submit relevant documents at the administrative level makes the administrative claim for tax refund or credit *pro forma*. Since there is no record of Respondent ever submitting complete requirements under Revenue Memorandum Order (“RMO”) No. 53-98, it is only appropriate to construe that there was no administrative claim filed at all.

On the other hand, Respondent, in its Comment, asserts that Petitioner’s reliance on RMO No. 53-98 and Revenue Regulations No. 2-2006 is misplaced and cannot defeat Respondent’s claim for refund. This is because refund cases before the CTA are litigated *de novo* and resolved based on the evidence formally presented and offered during trial.

Respondent likewise avers that Petitioner failed to rebut the competent evidence establishing its entitlement to the refund claimed. Petitioner notably failed to point out in his Motion for Reconsideration any specific supposed error in the Court *En Banc*’s finding that Respondent is entitled to be refunded the amount of Php11,248,774.96. Instead, Petitioner merely relied on general statements and did not identify any factual or legal basis that would justify disturbing CTA’s findings.

We resolve to deny Petitioner’s Motion for Reconsideration for lack of merit.

² *Id.*, Decision dated April 27, 2026, pp. 90-91.

The arguments raised by Petitioner in his motion are mere recapitulation of the arguments raised in his Petition for Review filed with this Court. In addition, these issues have been amply considered, weighed, and resolved in the Assailed Decision. Thus, We shall not belabor, in this Resolution, to repeat the disquisitions made therein.

In sum, the Court *En Banc* finds no cogent reason to overturn the assailed Decision dated April 27, 2026 which affirmed the Decision dated November 18, 2024 and Resolution dated February 25, 2025 of the CTA First Division.

WHEREFORE, premises considered, Petitioner's "Motion for Reconsideration (Re: Decision promulgated on 27 April 2026)" is **DENIED** for lack of merit.

SO ORDERED.

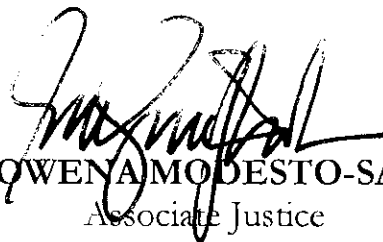


MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

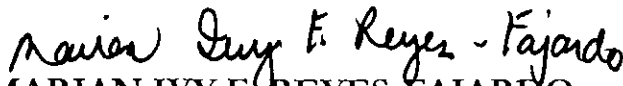
WE CONCUR:



JEAN MARIE A. BACORRO-VILLENA
Associate Justice



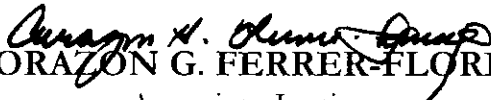
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



MARIAN IVY F. REYES-FAJARDO
Associate Justice



LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice


PAOLO S. TESTON
Associate Justice


DEBBIE JEAN I. CENTENO-DIJAMCO
Associate Justice