

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

PHILIPPINE AIRLINES, INC., **CTA EB NO. 2657**
Petitioner, (*CTA Case No. 10133*)

-versus-

Present:
DEL ROSARIO, P.J.,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and
ANGELES, JJ.

COMMISSIONER OF
INTERNAL REVENUE,
Respondent.

Promulgated:

SEP 19 2025

X ----- X

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is petitioner's *Motion for Reconsideration* (Re: *Decision dated 26 March 2025*), filed on May 6, 2025, with respondent's *Opposition* (Re: *Motion for Reconsideration of the Decision dated 26 March 2025*), filed on June 10, 2025, assailing this Court's Decision, dated March 26, 2025, wherein this Court denied the instant Petition for Review for lack of merit.

The Motion likewise lacks merit.

In said Motion, petitioner mainly focuses on how both this Court and the Supreme Court have, in the past, granted its judicial claims after being presented with similar evidence. However, it raises the similarity in the *quantity* of evidence presented, whereas Our denial of the Petition is based on the *quality* of the evidence presented before the Court in Division. Its only arguments in support of the quality of the evidence presented is that these are

similar kinds of documentary evidence as those presented in past cases. A similarity in kind, however, does not refute the specific problems found by both this Court *En Banc* and the Court in Division. It does not cure, for example, the Table of Comparison's lack of comparative prices for 16 of the 24 imported alcohol products. Petitioner's major argument thus fails to actually challenge Our ruling.

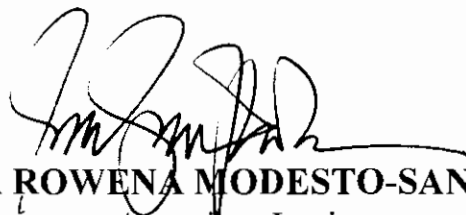
Its minor arguments fare no better. Its insistence, for example, that the lack of some products from some of the lists is proof of said product's scarcity must be rejected. As found by the Court in Division, petitioner failed to submit evidence to show that the single price list with the product in question is from the exclusive distributor of said product. As is, then, nothing makes interpreting the price lists' insufficiency as proof of unavailability more compelling than interpreting it as mere insufficiency.

As for petitioner's claim to a *prima facie* case in its favor, the same is once again anchored on the quantity of its evidence, *not* the quality of the same. As even Our discussion of *prima facie* as a concept revolves around quality, the argument once again fails to address the actual reasons for Our ruling.

In sum, the Court *En Banc* is not convinced that the assailed Decision must be set aside.

ACCORDINGLY, the petitioner's *Motion for Reconsideration (Re: Decision dated 26 March 2025)*, filed on May 6, 2025, is hereby **DENIED** for lack of merit.

SO ORDERED.



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:



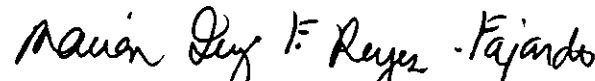
ROMAN G. DEL ROSARIO
Presiding Justice

On leave

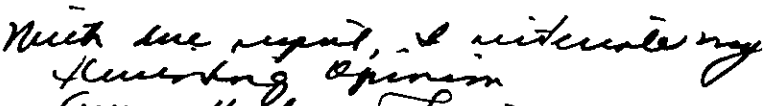
MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
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