

Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF INTERNAL REVENUE, **CTA EB NO. 1357**

(CTA Case No. 8639)

Petitioner,

Present:

-versus-

DEL ROSARIO, P.J.,

CASTAÑEDA, JR.

BAUTISTA

UY

CASANOVA

FABON-VICTORINO

SONOMA SERVICES, INC.,

MINDARO-GRULLA

Respondent.

RINGPIS-LIBAN, and

MANAHAN, JJ.

Promulgated:

MAR 28 2017 11:47a.m.

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RESOLUTION

MINDARO-GRULLA, J.:

This resolves petitioner's "Motion for Reconsideration" of the Decision dated January 30, 2017 of this Court en banc, the pertinent portion of which states:

"[T]here is no basis to claim that respondent failed to present documents whereby the income payments related to the claimed creditable withholding taxes may be traced and confirmed.

Accordingly, finding no reversible error, the Court En Banc finds no cogent reason or justification to disturb the conclusions reached by the CTA Third Division.

WHEREFORE premises considered, the petition is **DENIED** for lack of merit. The Decision of the Third Division of this Court in CTA Case No. 8639, promulgated on April 15, 2015 and its Resolution promulgated on August 28, 2015, are **AFFIRMED**. No pronouncement as to costs."

SO ORDERED."

In assailing this Court's Decision, petitioner again alleged without basis that respondent failed to present the necessary documents related to the claimed creditable withholding taxes on which it may be traced and confirmed.

Such allegation has no basis in fact and has no merit. We found that respondent indeed complied with the requirements for claiming for refund of excess and unutilized Creditable Withholding Tax (CWT). The Court already examined and fully discussed such findings, not only in the Third Division's Decision dated April 15, 2015 and its Resolution, dated August 28, 2015 but also by this Court en banc's Decision dated January 30, 2017.

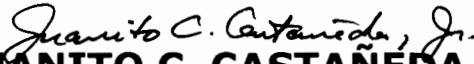
WHEREFORE, premises considered, petitioner's "Motion for Reconsideration" is hereby **DENIED** for lack of merit.

SO ORDERED.


CIELITO N. MINDARO-GRULLA
Associate Justice

WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice


LOVELL R. BAUTISTA
Associate Justice


ERLINDA P. UY
Associate Justice


CAESAR A. CASANOVA
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice