

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF
INTERNAL REVENUE,
Petitioner,

CTA EB NO. 2422
(CTA Case No. 9634)

Present:

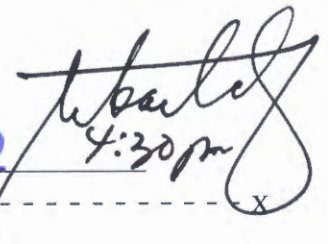
- versus -

DEL ROSARIO, P.L.,
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO, and,
CUI-DAVID, JL.

PROCTER & GAMBLE
PHILIPPINES, INC. [AS THE
ASSIGNEE OF PROCTER &
GAMBLE DISTRIBUTING
(PHILIPPINES), INC.],
Respondent.

Promulgated:

JUN 22 2022


4:30 pm

X ----- X

DECISION

BACORRO-VILLENA, L.:

Assailing the First Division's Decision dated 09 July 2020¹
(**assailed Decision**) and Resolution dated 14 December 2020²
(**assailed Resolution**) in CTA Case No. 9634, entitled *Procter & Gamble Philippines, Inc. v. Del Rosario, Castañeda, Jr., Uy, Ringpiss-Liban, Manahan, Bacorro-Villena, Modesto-San Pedro, Reyes-Fajardo, and Cui-David, Jr.*

¹ Penned by Associate Justice Catherine T. Manahan, with Presiding Justice Roman G. Del Rosario and Associate Justice Esperanza R. Fabon-Victorino (Ret.), concurring. Division Docket, Volume II, pp. 633-654.

² Id., pp. 678-683.

Gamble Distributing (Philippines), Inc. v. Commissioner of Internal Revenue, petitioner Commissioner of Internal Revenue (**petitioner/CIR**) filed the instant Amended Petition for Review³ pursuant to Section 3(b)⁴, Rule 8, in relation to Section 2(a)(1)⁵, Rule 4 of the Revised Rules of the Court of Tax Appeals⁶ (**RRCTA**).

The antecedent facts follow.

Petitioner is the duly appointed Commissioner of Internal Revenue vested with the power, among others, to abate taxes and grant tax refunds including creditable withholding taxes (**CWT**).

On the other hand, respondent Procter & Gamble Philippines, Inc. (**respondent/PGPI**) is the assignee of Procter and Gamble Distributing (Philippines), Inc. (**PGDPI**), a corporation duly organized and existing under Philippine law. It is a registered taxpayer with the Bureau of Internal Revenue (**BIR**), Large Taxpayers Service and the original petitioner in CTA Case No. 9634.

On 13 October 2015, PGDPI filed its Annual Income Tax Return⁷ (**ITR**) with the BIR. Thereafter, on 27 February 2017, it filed an Application for Tax Credit/Refund⁸ with the BIR's Large Taxpayers Service – Regular Office, seeking a refund or tax credit of alleged

³ Filed on 11 February 2021, *Rollo*, pp. 55-64.

⁴ **SEC. 3.** *Who may appeal; period to file petition.* – ...

...
(b) A party adversely affected by a decision or resolution of a Division of the Court on a motion for reconsideration or new trial may appeal to the Court by filing before it a petition for review within fifteen days from receipt of a copy of the questioned decision or resolution. Upon proper motion and the payment of the full amount of the docket and other lawful fees and deposit for costs before the expiration of the reglementary period herein fixed, the Court may grant an additional period not exceeding fifteen days from the expiration of the original period within which to file the petition for review.

⁵ **SEC. 2.** *Cases within the jurisdiction of the Court en banc.* – The Court *en banc* shall exercise exclusive appellate jurisdiction to review by appeal the following:

(a) Decisions or resolutions on motions for reconsideration or new trial of the Court in Divisions in the exercise of its exclusive appellate jurisdiction over:

(1) Cases arising from administrative agencies – Bureau of Internal Revenue, Bureau of Customs, Department of Finance, Department of Trade and Industry, Department of Agriculture[.]

⁶ A.M. No. 05-11-07-CTA.

⁷ Exhibit “P-3”, Division Docket, Volume I, p. 414.

⁸ Exhibit “P-8”, *id.*, pp. 498-502.

unutilized Corporate Withholding Tax (CWT) covering the period of 01 July 2014 to 30 June 2015 in the amount of ₱357,666,750.00.

Alleging petitioner's inaction on its claim, PGDPI thereafter filed a Petition for Review⁹ before this Court on 25 July 2017. The petition was originally raffled to the Court's Second Division.

In the above petition, PGDPI summarized the relief prayed for, as follows:

...
WHEREFORE, [PGDPI] respectfully prays that this Honorable Court render judgment ordering [petitioner] to refund or issue in favor of [PGDPI] a TCC in the amount of Php357,666,750.00, representing [PGDPI's] excess and unutilized CWT for the FY ended in June 30, 2015.
...

On 08 August 2017, the Second Division issued Summons¹⁰ on petitioner. On 06 October 2017, the latter filed his Answer¹¹ essentially stating that PGDPI's petition should be denied on account of its failure to submit to the BIR the Summary Alphalist of Withholding Agents of Income Payments Subjected to Creditable Withholding Taxes (SAWT) and Monthly Alphalist of Payees (MAP), together with its administrative claim for refund.

Subsequently, the Pre-trial Conference was held on 23 November 2017. Later, the Second Division ordered the parties to submit their Pre-Trial Briefs (PTBs). On 16 November 2017, petitioner filed his PTB¹² while PGDPI filed its own PTB¹³ on 20 November 2017.

On 08 December 2017, the parties filed their Joint Stipulation of Facts and Issues¹⁴ (JSFI). In the Pre-Trial Order dated 05 January 2018¹⁵, the Second Division also approved the parties' JSFI. 

⁹ Id., pp. 10-23.

¹⁰ Id., p. 60.

¹¹ Id., pp. 72-76.

¹² Id., pp. 83-86.

¹³ Id., pp. 242-254.

¹⁴ Id., pp. 257-264.

During trial, PGDPI presented the following witnesses: (1) Marian B. Concibido (**Concibido**), PGDPI's Associate Tax Manager; and, (2) Mary Josephine D. Tesalona (**Tesalona**), the Court-appointed Independent Certified Public Accountant (**ICPA**).

Concibido, through her Sworn Statement¹⁶ testified on PGDPI's filing and remittance of CWT for FY 2015 and its subsequent request for refund with the BIR. According to Concibido, PGDPI accumulated CWTs in the amount of ₱357,666,750.00 for FY 2015. She further stated that the said amount being claimed was fully supported by PGDPI's Certificates of Creditable Tax Withheld at Source as attached to the latter's Annual ITR (which petitioner filed through the BIR's Electronic Filing and Payment System [EFPS]). Concibido also claimed that due to PGDPI's accumulation of excess unutilized CWT, it filed a request for refund with the BIR on 27 February 2017.

Tesalona, the ICPA, testified on the documents she examined for PGDPI. In her Sworn Statement¹⁷, she confirmed her findings as contained in the ICPA Report. After a review of the voluminous documents that PGDPI submitted, the ICPA only found the amount of ₱335,095,975.47 representing CWT for FY 2015 to be duly substantiated. She recommended that the amount of ₱3,058,314.74 be disallowed since the same represented either reversed or cancelled sales. As a result, the ICPA only credited PGDPI with accumulating excess and unutilized CWT in the lesser amount of ₱332,037,660.73.

Thereafter, in an Order dated 23 April 2018¹⁸, the Court ordered PGDPI to file its Formal Offer of Evidence (FOE) within five (5) days from such order. Petitioner was also given a period of five (5) days to file his comment thereto.

On 07 June 2018, PGDPI filed its FOE.¹⁹ On 13 June 2018, petitioner filed his Comment²⁰ to PGDPI's FOE. In a Resolution dated 

¹⁵ Id., pp. 280-284.

¹⁶ Exhibit "P-13", id., pp. 91-103.

¹⁷ Exhibit "P-32", id., pp. 315-349.

¹⁸ Id., p. 353.

¹⁹ Id., pp. 382-400.

²⁰ Id., pp. 515-518.

x ----- x

26 July 2018²¹, the Court resolved to admit all of PGDPI's exhibits *except* Exhibit "P-25-AJ"²² which was not found in the records.

To the above Resolution, PGDPI filed a Motion for Reconsideration²³ (MR) stating that the ICPA mistook Exhibit "P-25-z" to be Exhibit "P-25-AJ". In an Order dated 24 September 2018²⁴, the Second Division transferred the case to the First Division pursuant to CTA Administrative Circular No. 02-2018.²⁵

On 04 October 2018²⁶, the First Division resolved to recall the ICPA to properly identify Exhibit "P-25-z". In the hearing for the said purpose, Tesalona identified and confirmed her Supplemental Sworn Affidavit²⁷ where she explained her error in identifying the previously excluded evidence.

On 19 November 2018, PGDPI filed its Supplemental FOE²⁸ without petitioner's comment or opposition.²⁹ The First Division resolved PGDPI's Supplemental FOE in a Resolution dated 11 February 2019³⁰ and admitted petitioner's Exhibits "P-25-z", "P-33", and "P-33-A". It also granted the parties thirty (30) days to submit their respective memoranda given petitioner's previous manifestation that he has no report on the case.

Subsequently, petitioner filed his Memorandum³¹ on 11 April 2019 while PGDPI filed its own Memorandum³² on 06 May 2019. In the Resolution dated 14 May 2019³³, the First Division submitted the case for decision.

²¹ Id., pp. 520-521.

²² Reconciliation schedules for Watsons Personal Care Stores (Phils.).

²³ Division Docket, Volume I, pp. 527-532.

²⁴ Id., p. 539.

²⁵ Reorganizing the Three (3) Divisions of the Court of Tax Appeals.

²⁶ See Resolution dated 04 October 2018, Division Docket, Volume I, pp. 542-543.

²⁷ Exhibit "P-33", id., pp. 533-536.

²⁸ Id., pp. 549-553.

²⁹ *Per* Records Verification dated 04 December 2018, id., p. 555.

³⁰ Id., pp. 559-561.

³¹ Id., pp. 576-583.

³² Id., Volume II, pp. 590-619.

³³ Id., p. 623.

On 09 July 2020, the First Division promulgated the assailed Decision.³⁴ The dispositive portion thereof reads:

...

WHEREFORE, in light of the foregoing considerations, the instant *Petition for Review* is **PARTIALLY GRANTED**. Accordingly, [petitioner] is ordered to refund to [PGDPI], or issue in its favor a tax certificate in the reduced amount of ₱332,037,660.73, representing excess and unutilized CWT for FY ended June 30, 2015.

SO ORDERED.

...

Aggrieved, petitioner filed a Motion for Partial Reconsideration³⁵ (MPR) of the assailed Decision on 30 July 2020. PGDPI filed its Comment³⁶ thereto on 05 October 2020.

Later, in the assailed Resolution of 14 December 2020, the First Division denied petitioner's MPR for lack of jurisdiction.³⁷ It found that petitioner received a copy of the assailed Decision on 14 July 2020. Therefore, petitioner filed his MPR beyond the fifteen (15)-day reglementary period when he did so only on 30 July 2020.

Unrelenting, petitioner filed a Petition for Review before the Court *En Banc* on 04 February 2021.³⁸

On 11 February 2021, petitioner filed a "Motion to Amend Petition for Review and Admit Attached Amended Petition for Review"³⁹ praying for the Court *En Banc* to admit its Amended Petition for Review.⁴⁰ In a Resolution dated 03 March 2021⁴¹, the Court acted favorably on the said motion.

³⁴ Supra at note 1.
³⁵ Division Docket, Volume II, pp. 655-661.
³⁶ Id., pp. 666-675.
³⁷ Supra at note 2.
³⁸ *Rollo*, pp. 5-11.
³⁹ Id., pp. 49-54.
⁴⁰ Supra at note 3.
⁴¹ *Rollo*, pp. 69-70.

Later, on 14 June 2021, PGDPI filed its Comment⁴² to the present petition. Hence, on 30 June 2021, the Court submitted the case for decision.⁴³

In the *interim*, after the case was submitted for decision and awaiting resolution, PGDPI filed a “Motion for Substitution of Respondent”⁴⁴ alleging that it had dissolved and assigned all its rights and interests to PGPI. Although petitioner was directed to file his comment thereto, he failed to do so.⁴⁵ In a Resolution dated 06 April 2022⁴⁶, the Court *En Banc* granted the abovementioned motion and substituted PGDPI with herein respondent PGPI.

In its Amended Petition for Review, petitioner assigns the following errors to the First Division:

I.

THE HONORABLE COURT IN DIVISION ERRED IN RULING THAT PETITIONER COMMISSIONER OF INTERNAL REVENUE’S MOTION FOR PARTIAL RECONSIDERATION WAS FILED OUT OF TIME; AND,

II.

THE HONORABLE COURT IN DIVISION ERRED IN RULING THAT PROCTER AND GAMBLE DISTRIBUTING (PHILIPPINES), INC. IS ENTITLED TO ITS CLAIM FOR REFUND OF EXCESS AND UNUTILIZED CREDITABLE WITHHOLDING TAX (CWT).

In support of the above issues, petitioner argues that the First Division erred when it ruled that it lacked jurisdiction over its MPR due to its belated filing on 30 July 2020. He claims that the 15-day period for filing a reconsideration of the assailed Decision should not be counted from his receipt on 14 July 2020, but from receipt of the BIR’s Litigation Division on 15 July 2020. He also maintains that assuming the one-day delay, the First Division should nevertheless excuse the error in the interest of justice and fairness. 

⁴² Id., pp. 78-90.
⁴³ See Resolution dated 30 June 2021, id., p. 92.
⁴⁴ Id., pp. 94-99.
⁴⁵ *Per* Records Verification dated 11 March 2022, id., p. 119.
⁴⁶ Id., pp. 120-122.

Petitioner adds that the First Division also erred when it gave cognizance to PGDPI's original Petition for Review since PGDPI failed to comply with the documentary requirements of Revenue Memorandum Order (RMO) No. 53-98⁴⁷ and Revenue Regulations (RR) No. 2-2006⁴⁸ when it filed its administrative claim.

Respondent PGPI, on the other hand, argues that petitioner's MPR was filed out of time. Nevertheless, PGPI claims that, at any rate, the submission of the documentary requirements of RMO No. 53-98 and RR No. 2-2006 at the administrative level is not a bar to being granted a judicial claim for refund.

The Court *En Banc*'s ruling follows.

After a careful review of the records, the Court *En Banc* finds no merit in the present petition. We shall essay the reasons, in *seriatim*.

PETITIONER'S MOTION FOR PARTIAL
RECONSIDERATION (MPR) WAS FILED
OUT OF TIME.

Section 3(b), Rule 8 of the RRCTA provides:

...
SEC. 3. Who may appeal; period to file petition. – ...
...

(b) A party adversely affected by a decision or resolution of a Division of the Court on a motion for reconsideration or new trial may appeal to the Court by filing before it a petition for review **within fifteen days from receipt of a copy of the questioned decision or resolution.** Upon proper motion and the payment of the full amount of the docket and other lawful fees and deposit for costs before the expiration of the reglementary period herein fixed,

⁴⁷ Checklist of Documents to be Submitted by a Taxpayer upon Audit of his Tax Liabilities as well as of the Mandatory Reporting Requirements to be Prepared by a Revenue Officer, all of which Comprise a Complete Tax Docket.

⁴⁸ Mandatory Attachments of the Summary Alphalist of Withholding Agents of Income Payments Subjected to Tax Withheld at Source (SAWT) to Tax Returns With Claimed Tax Credits due to Creditable Tax Withheld At Source and of the Monthly Alphalist of Payees (MAP) Whose Income Received have been subjected to Withholding Tax to the Withholding Tax Remittance Return filed by the Withholding Agent/Payor of Income Payments.

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the Court may grant an additional period not exceeding fifteen days from the expiration of the original period within which to file the petition for review. ...⁴⁹

...

First, there is no legal basis for petitioner's assertion that the reglementary period for filing his MPR to the assailed Decision should be counted not from his actual receipt, but from the receipt of the BIR's Litigation Division. It is noteworthy that petitioner has cited neither law nor jurisprudence to support his contention.

Second, petitioner admits in his Amended Petition for Review that the MPR's belated filing was due to the BIR's own error. As alleged by petitioner himself, the BIR's centralized receiving section for its Legal Group, the BIR's Internal Investigation Division (IID) failed to affix the receiving date to petitioner's copy of the assailed Decision.

In *Velasco v. Hon. Ortiz, et al.*⁵⁰, the Supreme Court explained, thusly:

...

... Neither a mistake of law ... nor the fact that the delay in the filing of the appeal bond was only one day, nor both of these circumstances together, are legal justifications for non-compliance or relaxation of the rule. If mistake of law were ever excusable, the law would be unenforceable. That is why it is expressly provided that "ignorance of the law does not excuse anyone from compliance therewith (Art. 2, Civil Code). If, without legal justification, transgression of the deadline fixed by the rule for perfecting an appeal may be sanctioned, the public policy behind the rule would necessarily have to be abandoned, and the litigants would be at a loss to know exactly when they may obtain execution of judgments or consider the case terminated. On the other hand, when the law fixes thirty days, we cannot take it to mean also thirty-one days. If that deadline could be stretched to thirty-one days in one case, what would prevent its being further stretched to thirty-two days in another case, and so on, step by step, until the original line is forgotten or buried in the growing confusion resulting from the alterations? That is intolerable. We cannot fix a period with the solemnity of a statute and disregard it

⁴⁹

Emphasis supplied.

⁵⁰

G.R. No. L-51973, 16 April 1990; Italics in the original text.

like a joke. If law is founded on reason, whim and fancy should play no part in its application.

We do not agree that "the ends of justice would be better subserved" by allowing an appeal presented "only one day late." There is no basis in fact, law or reason for such conclusion. On the contrary, these considerations militate against it: (1) The orderly administration of justice would suffer a drawback if the period for perfecting appeals be rendered uncertain, as it would be, by sanctioning such transgression of the deadline. (2) The appealed decision is presumed by law to be just and correct, and therefore the denial of the appeal does not necessarily imply an injustice to the appellant. (3) The right to appeal is a purely statutory right, and he who wants to exercise it must comply with the statute.

...

Indeed, this Court has at many times liberalized its interpretation of procedural rules to take cognizance of late appeals. ***However, the exercise of such power must be done sparingly and only under the most compelling of circumstances.***

In *Building Care Corporation, et al. v. Macaraeg*⁵¹, the Supreme Court held that, "the Court cannot countenance relaxation of the rules *absent* the showing of extraordinary circumstances to justify the same." In the present case, petitioner failed to provide any justifiable circumstance to warrant a suspension of the Court's rules. As it is, petitioner's negligence or that of his agents could not excuse him from complying with the reglementary period for filing a reconsideration of the assailed Decision, even if it is only a day late.

Furthermore, even assuming for the sake of argument that petitioner's delay was excusable, it is equally required that his arguments be impressed with merit⁵² for the Court *En Banc* to relax the observance of the reglementary periods and allow the belated filing of an MPR or an appeal. Unfortunately, even a repeated and careful review of the records, the Court *En Banc* still finds petitioner's claims to be inadequate to warrant a reversal of the First Division's assailed actions.

⁵¹ G.R. No. 198357, 10 December 2012.

⁵² *Trans International v. The Court of Appeals, et al.*, G.R. No. 128421, 12 October 1998.

THE COURT HAS JURISDICTION OVER
PGDPI'S JUDICIAL CLAIM FOR
REFUND.

Section 229 of the National Internal Revenue Code (NIRC) of 1997, as amended, explains the grounds and procedure for claiming a tax refund, to wit:

...

Sec. 229. Recovery of Tax Erroneously or Illegally Collected. — No suit or proceeding shall be maintained in any court for the recovery of any national internal revenue tax hereafter alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessively or in any manner wrongfully collected without authority, or of any sum alleged to have been excessively or in any manner wrongfully collected, until a claim for refund or credit has been duly filed with the Commissioner; but such suit or proceeding may be maintained, whether or not such tax, penalty, or sum has been paid under protest or duress.

In any case, no such suit or proceeding shall be filed after the expiration of two (2) years from the date of payment of the tax or penalty regardless of any supervening cause that may arise after payment. Provided, however, That the Commissioner may, even without a written claim therefor, refund or credit any tax, where on the face of the return upon which payment was made, such payment appears clearly to have been erroneously paid.

...

As can be recalled, petitioner argues that this Court lacked jurisdiction over petitioner's claim for PGDPI's failure to comply with documentary requirements of RMO No. 53-98 and RR No. 2-2006.

In *Pilipinas Total Gas, Inc. v. Commissioner of Internal Revenue*⁵³ (Total), the Supreme Court made a distinction between administrative cases appealed due to the CIR's inaction and those dismissed due to the failure of the taxpayer to submit supporting documents. There, the Supreme Court stated: 

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...

... If an administrative claim was dismissed by the CIR due to the taxpayer's failure to submit complete documents despite notice/request, then the judicial claim before the CTA would be dismissible, not for lack of jurisdiction, but for the taxpayer's failure to substantiate the claim at the administrative level. When a judicial claim for refund or tax credit in the CTA is an appeal of an unsuccessful administrative claim, the taxpayer has to convince the CTA that the CIR had no reason to deny its claim. It, thus, becomes imperative for the taxpayer to show the CTA that not only is he entitled under substantive law to his claim for refund or tax credit, but also that he satisfied all the documentary and evidentiary requirements for an administrative claim. It is, thus, crucial for a taxpayer in a judicial claim for refund or tax credit to show that its administrative claim should have been granted in the first place. Consequently, a taxpayer cannot cure its failure to submit a document requested by the BIR at the administrative level by filing the said document before the CTA.

In the present case, however, Total Gas filed its judicial claim due to the inaction of the BIR. **Considering that the administrative claim was never acted upon; there was no decision for the CTA to review on appeal *per se*. Consequently, the CTA may give credence to all evidence presented by Total Gas, including those that may not have been submitted to the CIR as the case is being essentially decided in the first instance. The Total Gas must prove every minute aspect of its case by presenting and formally offering its evidence to the CTA, which must necessarily include whatever is required for the successful prosecution of an administrative claim.**

...

It is undisputed that PGDPI filed an Application for Tax Credit/Refund with the BIR on 27 February 2017. Thereafter, PGDPI filed a Petition for Review before the Court in Division on 25 July 2017 following petitioner's inaction. Pursuant to the doctrine in *Total*, PGDPI may submit documentary evidence to the Court regardless of whether such documents were previously submitted to petitioner at the administrative level.

Despite petitioner's view that he was not given a chance to first rule on PGDPI's claim, the same shall not be a bar for PGDPI to file a judicial claim for refund with this Court. No less than the Supreme Court declared in *Commissioner of Internal Revenue v. Univation Motor*

*Philippines, Inc. [Formerly Nissan Motor Philippines, Inc.]*⁵⁴
(Univation) that for a claim for refund of CWT to prosper, the following requisites must be complied with:

...

Jurisprudence laid down the basic requirements in order for a taxpayer to claim tax credit or refund of creditable withholding tax, thus: (1) The claim must be filed with the CIR within the two-year period from the date of payment of the tax, as prescribed under Section 229 of the NIRC of 1997; (2) The fact of withholding is established by a copy of a statement duly issued by the payor to the payee showing the amount paid and the amount of tax withheld; and (3) It must be shown on the return of the recipient that the income received was declared as part of the gross income. The second and third requirements are found under Section 2.58.3(B) of Revenue Regulation No. 2-98, as amended, which reads:

Section 2.58.3. *Claim for tax credit or refund.* — (B) Claims for tax credit or refund of any creditable income tax which was deducted and withheld on income payment shall be given due course only when it is shown that the income payments has been declared as part of the gross income and the fact of withholding is established by a copy of the withholding tax statement duly issued by the payor to the payee showing the amount paid and the amount of tax withheld therefrom.

...

As regards the *first requisite*, the records reveal that PGDPI filed its Annual ITR on 13 October 2015 while its administrative and judicial claims for refund were filed on 27 February 2017 and 25 July 2017, respectively. Clearly, PGDPI was able to file its claim within the two-year period from its payment of tax pursuant to Section 229 of the NIRC of 1997, as amended.

As for the *second* and *third* requites, petitioner had raised no issue regarding the Court's calculations or the propriety of the documents submitted by PGDPI to prove its claim. 

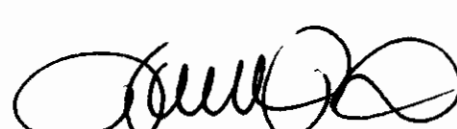
All told, even assuming that the Court *En Banc* can take cognizance of the case or assume jurisdiction over the present case, it still fails to find any cogent reason to grant relief given the disquisition above.

WHEREFORE, the foregoing considered, the Amended Petition for Review filed by petitioner Commissioner of Internal Revenue on 11 February 2021 is hereby **DISMISSED** for lack of jurisdiction. Accordingly, the assailed Decision dated 09 July 2020 in CTA Case No. 9634, entitled *Procter & Gamble Distributing (Philippines), Inc. v. Commissioner of Internal Revenue* is **DEEMED** final and executory.

SO ORDERED.


JEAN MARIE A. BACORRO-VI ELENA
Associate Justice

WE CONCUR:

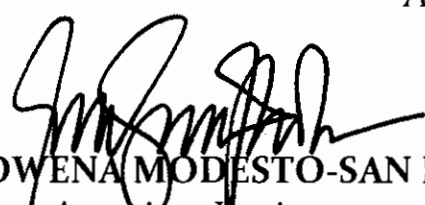

ROMAN G. DEL ROSARIO
Presiding Justice

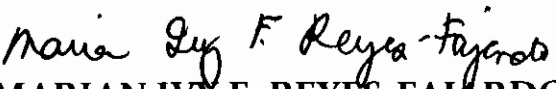

JUANITO C. CASTAÑEDA, JR.
Associate Justice


ERLINDA P. UY
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.


ROMAN G. DEL ROSARIO
Presiding Justice