

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Special Second Division

RENOIR IMPLEMENTATION SERVICES, INC. **CTA CASE NO. 10840**

Petitioner, Members:
 RINGPIS-LIBAN, P.J., *Chairperson,*
 MODESTO-SAN PEDRO, *and,*
 FERRER-FLORES, JJ.

-versus-

COMMISSIONER OF Promulgated:
INTERNAL REVENUE,
Respondent.

SEP 23 2026

3:47 PM

X -----

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is respondent's *Motion for Reconsideration*, filed on March 6, 2026,¹ assailing this Court's February 5, 2026 Decision,² with Comment/Opposition (*to Respondent's Motion for Reconsideration dated 06 March 2026*) from petitioner.³

The Motion lacks merit.

Respondent argues that the Court erred in granting petitioner's creditable withholding tax ("CWT") refund in the amount of Php27,635,179.25 representing unutilized CWT for calendar year ("CY") 2019 by interposing the following allegations: (1) petitioner failed to show that the income covered by the Certificates of Creditable Tax Withheld at Source were declared part of petitioner's income claim for CY 2019; (2) petitioner failed to show that the tax, subject of this case, was erroneously or illegally collected; (3) petitioner's Certificates of Withholding Taxes failed to establish the fact of withholding; and (4) a claim for refund is strictly construed against the taxpayer for the same partakes the nature of tax exemption.

¹ *Rollo*, pp. 113-138.

² *Rollo*.

³ *Ibid*.

On the other hand, petitioner counter-argues the following: a) respondent failed to comply with the requirement of Verified Declaration which makes the instant Motion for Reconsideration non-compliant with the Court's Rules; b) petitioner proved that the income from which creditable income taxes were withheld was declared part of the gross income for CY 2019. The income received which is the subject of the refund has been reported as part of petitioner's gross income. Petitioner executed its CWTs under the penalty of perjury; c) Petitioner was able to establish that the refund arose from erroneous or illegal collection. Petitioner was able to overcome the presumption of regularity of official acts. Petitioner was able to show that it exercised the option to refund. Petitioner was able to prove that it did not carry over its excess CWT, nor did it utilize the same; d) petitioner's Certificates of Withholding Taxes sufficiently established the fact of withholding; e) petitioner's claim for refund is based on erroneously/illegally collected to which the principle of *strictissimi juris* does not apply.

The matters raised by respondent in his Motion for Reconsideration are rehashes of his arguments raised in his submissions to the instant proceedings. Consequently, these have already been addressed and refuted in the Assailed Decision. There is no need to repeat Our discussions by covering these again.⁴ No new substantial issues have been raised that would merit the Court *En Banc* to rule otherwise in his favor.

FOR THESE REASONS, respondent's *Motion for Reconsideration* is hereby **DENIED** for lack of merit. The Decision, dated February 5, 2026, is **AFFIRMED**.

SO ORDERED.


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:


MA. BELEN M. RINGPIS-LIBAN
Presiding Justice


CORAZON G. FERRER-FLORES
Associate Justice

⁴ See *Roque v. Commission on Election*, G.R. No. 188456 (Resolution), February 10, 2010; see also *Shangri-La International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938 (Resolution), January 22, 2007; see also *Ortigas and Company Limited Partnership v. Velasco*, G.R. Nos. 109645 & 112564 (Resolution), March 4, 1996.