

REPUBLIC OF THE PHILIPPINES  
Court of Tax Appeals  
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL  
REVENUE,

Petitioner,

CTA *EB* NO. 2878  
(CTA Case No. 9998)

Present:

-versus-

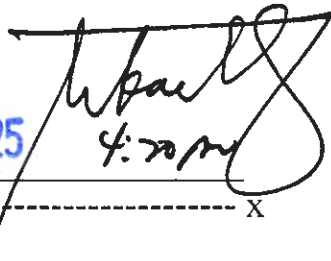
DEL ROSARIO, P.J.,  
RINGPIS-LIBAN,  
MANAHAN,  
BACORRO-VILLENA,  
MODESTO-SAN PEDRO,  
REYES-FAJARDO,  
CUI-DAVID,  
FERRER-FLORES, and  
ANGELES, JJ.

BRITISH AMERICAN TOBACCO  
(PHILIPPINES), LIMITED,

Respondent.

Promulgated:

MAY 19 2025



X ----- X

RESOLUTION

**MODESTO-SAN PEDRO, J.:**

For the Court’s resolution is petitioner’s *Motion for Reconsideration* (Re: *Decision promulgated 27 November 2024*), filed on December 13, 2024, with respondent’s *Comment [On Motion for Reconsideration (Re: Decision promulgated November 27, 2024) dated December 12, 2024]*, filed on January 22, 2025, assailing this Court’s Decision, dated November 27, 2024.

The Motion is bereft of merit.

First, petitioner’s arguments on respondent’s exhaustion of administrative remedies simply rehashes his previous points while staying completely silent on the doctrine laid down in *Commissioner of Internal*

*Revenue v. Carrier Air Conditioning Philippines, Inc.*<sup>1</sup> It thus fails to challenge the Court's ruling on the issue.

*Second*, petitioner claims that this Court did not mention how the evidence presented by respondent was available right after the Court in Division had resolved petitioner's Formal Offer of Evidence, but before the case was submitted for decision.

The claim, however, is *blatantly* false. In the assailed Decision, the Court *En Banc* specifically observed that the Certificate of No Outstanding Tax Liability and Certificate of Withdrawal of License of a Foreign Corporation were available on July 29, 2020, and June 16, 2021, respectively. The case was submitted for decision on *July 7, 2020*.

To clarify, July 29, 2020, is 22 days *after* July 7, 2020. Meanwhile June 16, 2021, is 344 days, almost a year, *after* July 7, 2020.

Considering the above, petitioner's claim that the evidence was available before the case was submitted for decision is false. His claim that the order of events was not mentioned by the Court in the assailed Decision is also false.<sup>2</sup> There being no factual basis to petitioner's arguments, the same must be rejected.

In sum, the Motion must be denied.

**ACCORDINGLY**, petitioner's *Motion for Reconsideration (Re: Decision promulgated 27 November 2024)*, filed on December 13, 2024, is hereby **DENIED**. The Decision, dated November 27, 2024, is hereby **AFFIRMED**.

**SO ORDERED.**

  
**MARIA ROWENA MODESTO-SAN PEDRO**  
Associate Justice

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<sup>1</sup> G.R. No. 226592, July 27, 2021.

<sup>2</sup> We concede that, technically, the Court did not mention how the evidence was available before the case was submitted for decision. However, We did not mention this simply because the claim is false, as discussed.

**WE CONCUR:**



**ROMAN G. DEL ROSARIO**  
Presiding Justice



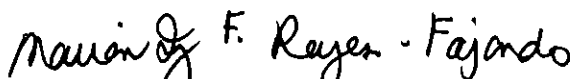
**MA. BELEN M. RINGPIS-LIBAN**  
Associate Justice



**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