

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

PHILIPPINE AIRLINES, INC., **CTA CASE NO. 8198**
Petitioner,

Members:

-versus-

RINGPIS-LIBAN, Chairperson,
MODESTO-SAN PEDRO, and
FERRER-FLORES, JJ.

COMMISSIONER OF
INTERNAL REVENUE and
COMMISSIONER OF
CUSTOMS,

Promulgated:

Respondents. JAN 07 2025

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RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is respondent's *Motion for Reconsideration* (Re: *Decision dated 30 [sic] October 2024*), filed on November 19, 2024, with petitioner's *Comment* (re: *Motion for Reconsideration dated 28 October 2024*), filed on November 12, 2024. Respondents assail this Court's Decision, dated October 3, 2024, citing various rulings and opinions of the Court of Tax Appeals to argue that petitioner failed to prove that the alcohol products it imported during the subject period were not locally available in reasonable quantity, quality, or price.

The Motion lacks merit.

As discussed in the assailed Decision,¹ the disputed finding is already final, having been ruled upon by the Court *En Banc* and later affirmed by no less than the Supreme Court itself. Thus, even if this Court were to agree with respondents, We would not be in a position to rule in their favor. Our hands are tied. To reiterate, the only issue left for Us is to determine the amount refundable to petitioner, as higher courts have already deemed petitioner eligible for such refund. And as the Motion does not argue against any specific finding regarding the amount refundable, it contains no valid challenge to the ruling of this Court.

¹ Decision, dated October 3, 2024, p. 7, *Rollo* Vol. 4, p. 1973.

The Motion thus cannot be granted.

ACCORDINGLY, petitioner's *Motion for Reconsideration (Re: Decision dated 30 [sic] October 2024)* is hereby **DENIED** for lack of merit. The Decision, October 3, 2024, is hereby **AFFIRMED**.

SO ORDERED.

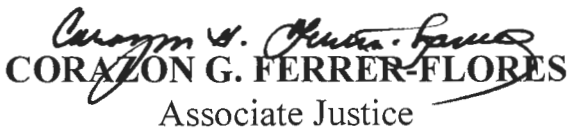


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:



MA. BELEN M. RINGPIS-LIBAN
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice