REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB NO. 2855** (CTA Case No. 9690)
- versus -	Present: **RINGPIS-LIBAN,** *P.J.*, **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
MTI ADVANCED TEST DEVELOPMENT CORPORATION, Respondent.	Promulgated: FEB 19 2026 4:20pm

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RESOLUTION

BACORRO-VILLENA, J.:

Before the Court *En Banc* is respondent MTI Advanced Test Development Corporation's (**respondent**'s/**MTI**'s) *Motion for Partial Reconsideration* (**MPR**) embodied in its "Motion for Partial Reconsideration (of the Decision dated June 20, 2025) with Notice of Change of Firm Name" filed personally and *via* email on 08 July 2025, *sans* petitioner Commissioner of Internal Revenue's (**petitioner**'s/**CIR**'s) comment or opposition thereto.

The MPR seeks the cancellation of the Court *En Banc*'s Decision dated 19 June 2025 (**assailed Decision**), which granted petitioner's Petition for Review filed on 08 February 2024. The dispositive portion of the assailed Decision reads, thusly:

> ...
>
> **WHEREFORE**, premises considered, the present Petition for Review filed by petitioner Commissioner Internal Revenue on 08 February 2024 is hereby **PARTIALLY GRANTED**. The Third Division's Amended Decision dated 24 February 2022 and Special Third Division's Resolution dated 21 December 2023 in CTA Case No. 9690 entitled *MTI Advanced Test Development Corporation v. Commissioner of Internal Revenue*, are **MODIFIED** insofar as the amount of refundable input tax is concerned.
>
> Accordingly, petitioner Commissioner of Internal Revenue or any person duly acting on his or her behalf is hereby **ORDERED** to refund, or in the alternative, issue a tax credit certificate in favor of respondent MTI Advanced Test Development Corporation in the total amount of ₱501,885.07, representing its unutilized input VAT for the periods 01 July 2015 to 30 September 2015 and 01 January 2016 to 31 March 2016.
>
> **SO ORDERED.**
>
> ...

In the MPR, respondent principally insinuates that, in ruling that respondent failed to adequately prove that it rendered all of its services to nonresident foreign corporations (**NRFCs**) within the Philippines, the Court *En Banc* failed to consider the totality of the evidence available on record.

Respondent also highlights that in VAT refund cases, once the minimum statutory requirements are complied with, the claimant is considered to have successfully discharged its burden to prove entitlement to the refund sought.

As mentioned above, despite notice and directive, petitioner did not file a comment or opposition.[1]

We resolve.

At the outset, We observe that respondent's arguments in the MPR largely consists of arguments that the Court *En Banc* has exhaustively passed upon in the assailed Decision. As such, We find little or no need to reiterate at length our disquisitions on the matter.

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[1] See Records Verification dated 12 September 2025.

As the Supreme Court held in *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*[2]:

> ...
>
> The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; and it would be a needless act, too, with respect to issues raised for the first time, these being, as above stated, deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); i.e., the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.
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> ...

Furthermore, the Supreme Court in *Shangri-La International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*[3] ruled:

> ...
>
> The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.
>
> Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. **As it is, however, the instant motion does not raise any new or**

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2 G.R. No. 109645, 04 March 1996.

3 G.R. No. 159938, 22 January 2007; Citation omitted and emphasis supplied.

> **substantial legitimate ground or reason to justify the reconsideration sought.**
>
> ...

Clearly, it is the movant's duty to convincingly show grounds for a reconsideration of an assailed judgment or order, or at the least give its previous arguments a fresh perspective in such a way that would warrant a re-examination of the case. Unfortunately, in the instant case, respondent had failed to do so.

Further, contrary to respondent's contentions, a reading of the assailed Decision readily elucidates that the pieces of evidence in question (*i.e.*, to prove whether respondent rendered all of its services to NRFCs within the Philippines) were each fully considered at their own instance and in their totality.

Nonetheless, respondent still fell short of sufficiently establishing that a substantial portion of the services it rendered to its foreign clients for the FY ended 31 March 2016 were actually performed in the Philippines.

As We have consistently held, actions for tax refund or credit, as in the instant case, are in the nature of a claim for exemption and the pieces of evidence presented to entitle a taxpayer to an exemption is *strictissimi* scrutinized and must be duly proven. The burden is on the taxpayer-claimant to show that it has strictly complied with the conditions for the grant of the tax refund or credit.[4] At this point, the Court *En Banc* finds no compelling basis to reduce the rigid standard for respondent's favor.

WHEREFORE, the foregoing premises considered, respondent's "Motion for Partial Reconsideration (of the Decision dated June 20, 2025)" filed personally and *via* email on 08 July 2025 is hereby **DENIED** for lack of merit.

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4 *Coca-Cola Bottlers Philippines, Inc. v. Commissioner of Internal Revenue*, G.R. No. 159490, 18 February 2008.

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SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

WE CONCUR:

Ma. Belen

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice