REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

TECHNOGAS PHILIPPINES MANUFACTURING CORPORATION, *Petitioner,*	**CTA Case No. 9509**
	Members:
-versus-	**CASTAÑEDA, JR.**, *Chairperson* **CASANOVA**, *and* **MANAHAN**, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: JUN 2 1 2017 9:35 Am

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RESOLUTION

For resolution is respondent's Motion for Reconsideration, filed through registered mail on May 4, 2017, and received by this Court on May 16, 2017. Respondent seeks reconsideration of the Resolution, dated April 7, 2017, which denied respondent's Motion to Dismiss. Despite notice, petitioner failed to file its comment to the Motion for Reconsideration.[1]

Respondent again asserts that the petition should be dismissed for having been filed out of time since the two-year period within which to file an administrative and judicial claim for refund should be counted from the date of payment of the tax regardless of any supervening event. In its Comment to the Motion to Dismiss, petitioner raised its argument that *solutio indebiti* should apply; and that exceptional circumstances justify giving due course to an appeal that was belatedly filed.

The Court finds no reason to reverse its April 7, 2017 resolution. As explained therein, the arguments raised by petitioner and respondent involve legal and factual aspects that may best be proved through the conduct of a full-blown trial.

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[1] Records Verification dated June 13, 2017.

WHEREFORE, respondent's Motion for Reconsideration, received by the Court on May 16, 2017, is hereby **DENIED**. Accordingly, respondent is **ORDERED** to file his Answer to the Petition for Review filed on December 21, 2016, within fifteen (15) days from receipt of notice hereof.

SO ORDERED.

J. C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

(on wellness leave)
CAESAR A. CASANOVA
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice