REPUBLIC OF THE PHILIPPINES
**COURT OF TAX APPEALS**
Quezon City

## FIRST DIVISION

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| **CHEVRON HOLDINGS, INC.,** *Petitioner,* | **CTA CASE NO. 9266** |
| | Members: |
| *-versus-* | **DEL ROSARIO**, *P.J., Chairperson,* **MANAHAN**, and **REYES-FAJARDO**, *JJ.* |
| **COMMISSIONER OF INTERNAL REVENUE,** *Respondent.* | Promulgated: JUN 03 2022 8:35a |

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# RESOLUTION

***DEL ROSARIO, P.J.:***

This resolves respondent's **Motion for Partial Reconsideration (Re: Amended Decision promulgated 16 March 2022)** filed on March 31, 2022,[1] with petitioner's **Comment (Re: Motion for Partial Reconsideration dated March 30, 2022)** filed on April 27, 2022.[2]

Respondent's present motion assails the Court's Amended Decision promulgated on March 16, 2022 *(Assailed Amended Decision)*,[3] the dispositive portion of which reads:

> "**WHEREFORE**, premises considered, the exhibits offered in petitioner's **Supplemental Formal Offer of Evidence** filed on November 4, 2021 are **ADMITTED**.
>
> Petitioner's **Motion for Reconsideration (Re: Decision dated October 7, 2020)** filed on October 28, 2020 is **PARTIALLY GRANTED**. Accordingly, the Decision of this Court dated October 7, 2020 is **MODIFIED**. Respondent Commissioner of Internal Revenue is hereby **ORDERED TO REFUND OR ISSUE A TAX CREDIT CERTIFICATE** in favor of petitioner Chevron Holdings, Inc. in the amount of **₱49,789,268.42**, representing the latter's excess and

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[1] CTA Docket Vol. VIII, pp. 4273-4291.
[2] CTA Docket Vol. VIII, pp. 4294-4307.
[3] CTA Docket Vol. VIII, pp. 4240-4272.

unutilized input VAT attributable to zero-rated sales for the four quarters of calendar year 2014.

**SO ORDERED.**"[4]

Respondent argues that the Court erred in granting petitioner's motion to re-open the case claiming that such motion has no legal basis. He asserts that trivializing or misuse of the Rules of Procedures should not be countenanced.

Respondent also faults the Court in partially granting petitioner's claim for refund in the reduced amount of ₱49,789,268.42, representing excess and unutilized input Value-Added Tax (VAT) attributable to zero-rated sales for the four quarters of calendar year 2014. He insists that: (i) the law requires that only "creditable input taxes" that are "directly attributable" may be refunded; (ii) to be creditable, the input tax must come from purchases of goods that form part of the finished product of the taxpayer or it must be directly used in the chain of production; (iii) the connection between the purchases and the finished product is concrete and not imaginary or remote; and, (iv) no direct attributability was established between the input tax on purchases *vis-à-vis* the zero-rated sales of petitioner.

Respondent prays that the Assailed Amended Decision be reversed and set aside and another judgment be rendered denying the claim for refund.

In its Comment, petitioner counter-argues that: (i) the grounds relied upon by respondent patently lack merit; (ii) the National Internal Revenue Code (NIRC) of 1997, as amended, does not require the creditable input taxes to be directly attributable to zero-rated sales for a refund to be granted; and, (iii) the Court did not err in granting its motion to re-open the case.

## THE COURT'S RULING

The Court resolves to deny respondent's Motion for Partial Reconsideration.

Respondent's arguments in his present motion are mere reiteration or amplification of his previous *Motion for Partial Reconsideration (Re: Decision promulgated 7 October 2020)* posted on October 26, 2020,[5] and *Opposition (Re: Omnibus Motion (1) Motion*

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[4] CTA Docket Vol. VIII, pp. 4271-4272.
[5] CTA Docket Vol. VI, pp. 3428-3438.

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*for Reconsideration of the Decision dated 7 October 2020; and (2) Urgent Motion to Reopen Case)* filed on January 11, 2021,[6] which were sufficiently considered and addressed in the Resolution of the Court dated May 31, 2021.[7]

The pronouncement in ***Social Justice Society (SJS) Officers, et al. vs. Lim***,[8] is instructive:

> "**The grounds relied on being mere reiterations of the issues already passed upon by the Court, there is no need to 'cut and paste' pertinent portions of the Decision or re-write the *ponencia* in accordance with the outline of the instant motion.**
>
> As succinctly put by then Chief Justice Andres R. Narvasa in *Ortigas and Co. Ltd. Partnership v. Judge Velasco* on the effect and disposition of a motion for reconsideration:
>
>> 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; xxx. **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**." *(Boldfacing supplied)*

All told, there being no substantial argument or cogent reason put forth by respondent in his motion, the Court finds no basis to modify much more reverse the Assailed Amended Decision.

**WHEREFORE**, premises considered, respondent's **Motion for Partial Reconsideration (Re: Amended Decision promulgated 16 March 2022)**, filed on March 31, 2022, is **DENIED** for lack of merit.

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[6] CTA Docket Vol. VII, pp. 3746-3756.
[7] CTA Docket Vol. VII, pp. 3762-3773.
[8] G.R. Nos. 187836 & 187916, March 10, 2015.

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**SO ORDERED.**

**ROMAN G. DEL ROSARIO**
Presiding Justice

WE CONCUR:

**CATHERINE T. MANAHAN**
Associate Justice

(NO PART)
**MARIAN IVY F. REYES-FAJARDO**
Associate Justice