REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL SECOND DIVISION

FRANKLIN BAKER COMPANY OF THE PHILIPPINES,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. **10644**

Members:

BACORRO-VILLENA, *Acting Chairperson, and*
CUI-DAVID, *JJ.*

Promulgated:
3:09 PM

x - x

RESOLUTION

BACORRO-VILLENA, J.:

For the Court's resolution is respondent Commissioner of Internal Revenue's (**respondent**'s/**CIR**'s) "Motion for Partial Reconsideration (Re: Decision promulgated 29 October 2024)"[1] (**MPR**) filed on 26 November 2024, with petitioner Franklin Baker Company of the Philippines (**petitioner**'s) "Opposition to Respondent's Motion for Partial Reconsideration"[2] (**Opposition**) thereto, filed on 09 December 2024.

The MPR seeks the reversal of the Court's Decision dated 29 October 2024[3] (**assailed Decision**) partially granting petitioner's Petition for Review[4] filed on 27 October 2021, and instead render a new one denying petitioner's entire refund claim. The dispositive portion of the assailed Decision reads, thus:

[1] Division Docket, pp. 465-478.
[2] Id., pp. 482-485.
[3] Id., pp. 403-463.
[4] Id., pp. 6-21.

> ...
>
> **WHEREFORE**, premises considered, the instant Petition for Review filed by petitioner Franklin Baker Company of the Philippines on 27 October 2021 is hereby **PARTIALLY GRANTED**. Accordingly, respondent Commissioner of Internal Revenue is **ORDERED TO REFUND** or **TO ISSUE A TAX CREDIT CERTIFICATE** in the amount of **SIX MILLION, THREE HUNDRED THIRTEEN THOUSAND, EIGHT HUNDRED THIRTY-FIVE PESOS and 59/100 (₱6,313,835.59)**, representing petitioner's additional unutilized excess input Value-Added Tax attributable for the first (1st) quarter of calendar year (CY) 2019 which is attributable to its zero-rated sales for the same period.
>
> **SO ORDERED.**
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> ...

In the MR, respondent principally argues that since he or she rendered a decision in the administrative level, the Court's jurisdiction becomes strictly appellate in nature. Consequently, respondent insists that the Court's examination must be confined to whether respondent's findings are with legal bases or are lawful. With this in mind, respondent underscores that petitioner failed to clearly establish the grounds why its administrative refund claim should not have been denied in the first place. According to respondent, refund claims are strictly construed against the claimant, partaking in the nature of exemptions from taxation.

On the other hand, petitioner opposes respondent's contentions, pointing out that prior to the instant MPR, respondent never raised any issue regarding the documents it submitted to support its refund claim in the administrative level *vis-a-vis* those it presented before this Court. Petitioner adds that there has never been any allegation that it presented different sets of evidence in both forums.

We resolve.

At the outset, it is noted that respondent has only raised issues that have already been passed upon and discussed exhaustively in the assailed Decision.

As stated in the assailed Decision, this Court's power to exercise its appellate jurisdiction does not preclude it from considering evidence that petitioner had not presented in its administrative claim before the Bureau of Internal Revenue (**BIR**). Being a court of record, parties are expected to litigate and prove every aspect of their case anew and formally offer all their evidence. Consequently, no value is given to any documentary evidence submitted to the BIR, unless it is formally offered in this Court.[5] Republic Act (**RA**) No. 1125[6] states that the Court of Tax Appeals (CTA) is a court of record. Thus, Our review is not limited to whether or not the CIR committed gross abuse of discretion, fraud, or error of law. As evidence is considered and evaluated again, the scope of this Court's review covers factual findings.[7]

In any case, as We had thoroughly explained the matter in the assailed Decision, We find little need to reiterate our disquisitions concerning the legal and factual basis of petitioner's claim. All other arguments respondent raised in his or her MR consist of those already raised and considered by this Court in arriving at the assailed Decision.

Relevantly, in *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*[8], the Supreme Court explained, to wit:

> ...
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> 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

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5 See *Philippine Airlines, Inc. (PAL) v. Commissioner of Internal Revenue*, G.R. Nos. 206079-80, 17 January 2018.
6 AN ACT CREATING THE COURT OF TAX APPEALS.
7 Supra at note 5.
8 G.R. No. 109645 (Resolution), 04 March 1996.

> 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.
>
> ...

Furthermore, the Supreme Court in *Shangri-La International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*[9] 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 substantial legitimate ground or reason to justify the reconsideration sought.**
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> ...

Indubitably, 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.

WHEREFORE, the foregoing premises considered, petitioner's "Motion for Partial Reconsideration (Re: Decision promulgated 29 October 2024)" filed on 26 November 2024 is hereby **DENIED** for lack of merit.

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

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

I CONCUR:

LANEE S. CUI-DAVID
Associate Justice