REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE, Petitioners,	**CTA *EB* NO. 3070** (CTA Case No. 10467)
	Present:
-versus-	**DEL ROSARIO, P.J., RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
HALLIBURTON WORLDWIDE LIMITED – PHILIPPINE BRANCH, Respondent.	Promulgated: SEP 16 2025 4:08 p.m.

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DECISION

MODESTO-SAN PEDRO, J.:

The Case

Before the Court is a Petition for Review, filed via registered mail on February 12, 2025, assailing the Amended Decision, dated January 8, 2025, rendered by the Court of Tax Appeals ("CTA") Third Division ("Court in Division"), which modified the earlier July 26, 2024 Decision to partially grant respondent's judicial claim for the refund of unutilized input value-added tax ("VAT") for taxable year ("TY") 2018.

The Parties[1]

Petitioner is the duly appointed Commissioner of Internal Revenue, vested under the appropriate laws with the authority to carry out the functions, duties, and responsibilities of said office, including, among others, the power to decide, approve, and grant refunds or tax credits of excess and unutilized input VAT.

Respondent is the duly licensed Philippine branch of Halliburton Worldwide Limited, a corporation registered in the Cayman Islands.

The Facts

On July 15, 2020, respondent filed an application for Tax Credits/Refunds with the Bureau of Internal Revenue ("BIR"), seeking the refund of its alleged excess and unutilized input VAT for TY 2018.[2]

With no response from petitioner, respondent then filed a Petition for Review before the Court in Division on February 16, 2021, with petitioner filing an Answer thereto on August 20, 2021.[3]

After a full-blown trial, the Court in Division rendered a Decision on July 26, 2024, partially granting the Petition. This prompted respondent to file a Motion for Partial Reconsideration on August 20, 2024, which was then partially granted by the Court in Division through the assailed Amended Decision on January 8, 2025.[4]

Petitioner received the Amended Decision on January 14, 2025. Aggrieved, he filed a Motion for Extension of Time (To File Petition for Review) via registered mail on January 27, 2025.[5] The same was granted by this Court *En Banc* via a Minute Resolution, dated January 31, 2025, giving petitioner until February 13, 2025 within which to file a Petition.[6]

Petitioner then filed the instant Petition via registered mail on February 12, 2025, while respondent filed its Comment thereto on March 31, 2025.[7] Shortly thereafter, this Court submitted the case at bar for decision, via a Minute Resolution, dated April 15, 2025.[8]

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1 Petition for Review, pp. 1-2. *Rollo*, pp. 11-12.
2 Petition for Review, pp. 2-3, *id.* at 12-13.
3 Petition for Review, p. 3, *id.* at 13.
4 Petition for Review, pp. 3-4, *id.* at 13-14.
5 *Id.* at 5-7.
6 *Id.* at 4.
7 *Id.* at 34-41.
8 *Id.*, unpaginated.

Hence, this Decision.

The Issues

Petitioner raises, as the sole issue to be resolved, the question of whether the Court in Division erred in partially granting the refund sought by respondent.[9]

(a) The Court erred in disregarding petitioner's arguments in its Motion for Reconsideration;
(b) The Court erred in not recognizing the legislative intent behind the amendments made by *Republic Act* ("*RA*") *No. 10963* to *Section 112(c) of the National Internal Revenue Code of 1997, as amended* ("*NIRC*"); and
(c) The Court erred in maintaining that the Petition for Review before it was filed out of time.

The Arguments

Petitioner argues that (1) the documents submitted in respondent's Motion for Partial Reconsideration do not correspond to the documents actually marked, so relevant amount should not have been allowed; and (2) respondent filed its administrative claim with Revenue District Office ("RDO") 53B – Muntinlupa City when it should have filed the claim with the BIR's VAT Credit Audit Division ("VCAD"), so it failed to properly file an administrative claim within the two-year prescriptive period.

Respondent opposes the above by claiming that (1) the Amended Decision has attained finality for petitioner's failure to file a Motion for Reconsideration against it; (2) the relevant original documents were duly examined, photocopied, and marked by the Independent Certified Public Accountant; and (3) respondent, who was engaged in VAT zero-rated sales and thus an exception to the rule on filing with the VCAD, properly filed its administrative claim with RDO 53B.

The Ruling of the Court

This Court *En Banc* lacks jurisdiction over the present Petition as the assailed Amended Decision has attained finality.

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[9] Petition for Review, p. 4, *id.* at 14.

A Petition before the Court En Banc requires a preceding Motion for Reconsideration

Under *Rule 8, Section 1 of the Revised Rules of the Court of Tax Appeals, as amended* ("*RRCTA*"), a party must file a motion for reconsideration before the Court in Division before raising a Petition for Review before the Court *En Banc*:

> SECTION 1. Review of cases in the Court *en banc*. — In cases falling under the exclusive appellate jurisdiction of the Court *en banc*, the petition for review of a decision or resolution of the Court in Division must be preceded by the filing of a timely motion for reconsideration or new trial with the Division.

A Petition for Review before the Court *En Banc* that assails a ruling of the Court in Division but is not preceded a Motion for Reconsideration or New Trial must consequently be dismissed.

This rule applies to rulings rendered via Amended Decisions as well, as declared by the Supreme Court in *Asiatrust Development Bank, Inc. v. Commissioner of Internal Revenue* ("*Asiatrust*"):[10]

> Thus, in order for the CTA En Banc to take cognizance of an appeal via a petition for review, a timely motion for reconsideration or new trial must first be filed with the CTA Division that issued the assailed decision or resolution. Failure to do so is a ground for the dismissal of the appeal as the word "must" indicates that the filing of a prior motion is mandatory, and not merely directory.
>
> *The same is true in the case of an amended decision.* Section 3, Rule 14 of the same rules defines an amended decision as "[a]ny action modifying or reversing a decision of the Court en banc or in Division." As explained in CE Luzon Geothermal Power Company, Inc. v. Commissioner of Internal Revenue, *an amended decision is a different decision, and thus, is a proper subject of a motion for reconsideration.*
> (Citations omitted; italics supplied.)

From the above, because an Amended Decision of the Court in Division is a different decision, it must first be questioned by a Motion for Reconsideration before the matter can be raised to the Court *En Banc*.

The stance was given additional nuance in the case of *Commissioner of Internal Revenue v. Commission on Elections*[11] ("*Commission on Elections*"). There, the High Court explained that an Amended Decision that simply

[10] G.R. Nos. 201530 & 201680-81, April 19, 2017.
[11] G.R. Nos. 244155 & 247508, May 11, 2021.

"clarifies" the Court's ruling, such as by correcting a typographical error, is not a distinct ruling and thus need not be challenged by a Motion for Reconsideration. When the amendments to a prior ruling are substantial, however, then the Amended Decision is considered a different decision. The Supreme Court even offered *CE Luzon Geothermal Power Co., Inc. v. Commissioner of Internal Revenue*[12] ("*CE Luzon*") as an example of the latter, stating that an Amended Decision which *re-evaluates evidence* and consequently *modifies the amount of refund awarded* is substantial enough to warrant a Motion for Reconsideration.

Finally, the requirement for a Motion for Reconsideration to precede a Petition filed before the Court *En Banc* was recently affirmed in *Commissioner of Internal Revenue v. Script2010, Inc.*,[13] directly citing *Asiatrust*.

The application of the above jurisprudence to the case at bar is straightforward and obvious. By petitioner's own admission, he filed his Motion for Extension of Time (To File Petition for Review) after receipt of the assailed Amended Decision, before proceeding to file his Petition for Review. He did *not* file a Motion for Reconsideration before the Court in Division to challenge its ruling. He thus failed to comply with the mandate of *Rule 8, Section 1 of the RRCTA*.

The present case even falls squarely within the parameters laid down in *Commission on Elections*. As with Amended Decision in *CE Luzon*, the assailed Amended Decision here involved a re-evaluation of evidence and a resultant increase in the amount of refund granted. In particular, respondent convinced the Court in Division that a central piece of evidence was, in fact, legible, resulting in a significant increase in the amount of input VAT refund awarded. The Assailed Amended Decision thus substantially modified the earlier Decision and should have been assailed first via a Motion for Reconsideration.

The Amended Decision has thus attained finality, and this Court *En Banc* has no jurisdiction over the instant Petition.

The Court need no longer discuss petitioner's arguments, given Our lack of jurisdiction on the matter.

ACCORDINGLY, the instant *Petition for Review* filed via registered mail on February 12, 2025, is hereby **DISMISSED** for lack of jurisdiction. The assailed Amended Decision, dated January 8, 2025, is **AFFIRMED.**

[12] G.R. Nos. 200841-42, August 26, 2015.
[13] G.R. No. 266641, February 17, 2025.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

ON LEAVE
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

with Separate Opinion
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice

CERTIFICATION

Pursuant to *Article VIII, Section 13 of the Constitution*, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.

ROMAN G. DEL ROSARIO
Presiding Justice

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA EB No. 3070** (CTA Case No. 10467)
	Present:
-versus-	**DEL ROSARIO,** *PJ,* **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** and **ANGELES,** *JJ.*
HALLIBURTON WORLDWIDE LIMITED – PHILIPPINE BRANCH, *Respondent.*	Promulgated: SEP 16 2025 4:08 p.m.

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SEPARATE OPINION

REYES-FAJARDO, *J*:

I am of the view that CTA EB No. 3070 should be dismissed for lack of jurisdiction.

Section 18 of Republic Act (RA) No. 1125,[1] as amended by RA No. 9282, spells out the specific matters cognizable by the Court of Tax Appeals (CTA) *En Banc*. It states:

> SEC. 18. Appeal to the Court of Tax Appeals En Banc. - No civil proceeding involving matter arising under the National Internal Revenue Code, the Tariff and Customs Code or the Local Government Code shall be maintained, except as herein provided,

1 An Act Creating the Court of Tax Appeals.

> until and unless an appeal has been previously filed with the CTA and disposed of in accordance with the provisions of this Act.
>
> **A party adversely affected by a resolution of a Division of the CTA on a motion for reconsideration or new trial,** may file a petition for review with the CTA en banc.[2]

To implement the above provision, Section 1, Rule 8[3] of the Revised Rules of the Court of Tax Appeals (RRCTA)[4] commands that a party dissatisfied with the Decision of the CTA in Division to first institute a timely motion for reconsideration or new trial thereto before invocation of the CTA *En Banc's* jurisdiction may be permitted.[5]

Relevantly, Section 3, Rule 14[6] of the RRCTA provides that an amended decision is one which modifies or reverses the finding/s in the original decision; thus, it is virtually a new decision distinct from the original one. Therefore, the party aggrieved by such amended decision must timely file a motion for reconsideration or new trial thereto, lest the Amended Decision shall become final and executory. Jurisprudence illustrated and explained the import of this rule.

For instance, in *Asiatrust Development Bank, Inc. v. Commissioner of Internal Revenue (Asiatrust),*[7] the CTA in Division rendered a Decision, nullifying a portion of the tax assessments issued against Asiatrust Development Bank, Inc. (ADBI), while upholding the documentary stamp tax (DST) and final withholding tax (FWT) assessments issued against it. Dissatisfied, ADBI and the Commissioner of Internal Revenue (CIR) respectively moved to reconsider said decision; with the former attaching additional supporting documents. The CTA in Division partly granted ADBI's motion, and was allowed to present additional evidence. On the basis thereof, the CTA in Division rendered an Amended Decision, further cancelling the DST assessment issued against ADBI. ADBI again moved to reconsider said Amended Decision, while the CIR failed to do so. *Asiatrust* ruled that the CTA *En Banc* was correct in dismissing

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2 Boldfacing supplied.

3 **SECTION 1.** *Review of cases in the Court en banc.* – In cases falling under the exclusive appellate jurisdiction of the Court en banc, the petition for review of a decision or resolution of the Court in Division must be preceded by the filing of a timely motion for reconsideration or new trial with the Division.

4 A.M. No. 05-11-07-CTA

5 See *Commissioner of Customs v. Marina Sales, Inc.,* G.R. No. 183868, November 22, 2010.

6 **SEC. 3.** *Amended decision.* – Any action modifying or reversing a decision of the Court en banc or in Division shall be denominated as Amended Decision.

7 G.R. No. 201530, April 19, 2017.

the CIR's appeal because the latter failed to file a motion for reconsideration on said Amended Decision.

Taking cue from *Asiatrust,* and another case,[8] *Commissioner of Internal Revenue v. Commission on Elections (COMELEC)*[9] clarified that an amended decision may be considered as such, when the rendition thereof resulted from: *first,* additional evidence allowed by the CTA in Division to be submitted by a party; or, *second,* re-evaluation of pieces of documentary evidence previously presented by a party:

> It will be observed in *Asiatrust* and *CE Luzon* that the amended decision of the CTA Division is entirely new. The amended decision is based on a re-evaluation of the parties' allegations or reconsideration of new and/or existing evidence that were not considered and/or previously rejected in the original decision. In *Asiatrust,* the case was set for hearing, and the Court, allowed Asiatrust Bank to submit **additional evidence**, which became the foundation of the amended decision. In *CE Luzon*, the Court **re-evaluated** the pieces of documentary evidence supporting CELG's claim for refund of unutilized input Value Added Tax and found it meritorious, thereby increasing the amount it granted CELG to refund. In both cases, we held that the amended decisions are proper subjects of motions for reconsideration.

In the Original Decision dated July 26, 2024, the CTA in Division partly granted respondent's claim for refund of unused input Value-Added Tax (VAT), attributable to its zero-rated sales for the four quarters of Calendar Year 2018, to the extent of ₱249,846.59.[10] Respondent moved for partial reconsideration thereof,[11] enclosing the original carbon pink and white copies of Official Receipt No. 1153 (OR).[12]

Under Amended Decision[13] dated January 8, 2025, respondent's motion was found partly impressed with merit. In so ruling, it was discoursed that in the Original Decision, respondent's zero-rated sales to Energy Development Corporation (EDC) amounting to ₱22,229,678.09 was *initially* disallowed, because the OR in support thereof was unreadable. However, respondent offered, and the CTA

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8 *CE Luzon Geothermal Power Co., Inc. v. Commissioner of Internal Revenue,* 767 Phil. 782 (2015).

9 G.R. No. 244155, May 11, 2021. Boldfacing in the original.

10 Docket (CTA Case No. 10467), pp. 1216-1259.

11 *Id.* at pp. 1263-1276.

12 *Id.* at pp. 1277-1278.

13 *Rollo,* pp. 21-25.

in Division admitted, the original carbon pink and white copies of such OR as evidence. By the admission thereof, respondent's zero-rated sales were *increased* from ₱4,382,813.67 to ₱26,612,491.76.[14] Consequently, the latter's refundable amount *likewise increased* from ₱249,846.59 to ₱1,759,680.34. Succinctly stated, what paved the way for the rise in respondent's refundable amount in the Amended Decision dated January 8, 2025, is the additional evidence considered by the CTA in Division.

Following *Asiatrust* and *COMELEC*, petitioner should have moved to reconsider the Amended Decision dated January 8, 2025 with the CTA in Division, since it is a new decision separate and distinct from the Original Decision. Instead of filing one, petitioner repeated the mistake he did in *Asiatrust*—directly appealing said Amended Decision in CTA Case No. 10467 before the CTA *En Banc*. For this reason, I **VOTE** to **DISMISS** CTA EB No. 3070, for lack of jurisdiction.[15]

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

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14 ₱4,382,813.67+₱22,229,678.09 = ₱26,612,491.76.

15 In *City of Manila, et al. v. Cosmos Bottling Corporation*, G.R. No. 196681, June 27, 2018, it was ruled that "[t]he filing of a motion for reconsideration or new trial to question the decision of a division of the Court of Tax Appeals (CTA) is mandatory. An appeal brought directly to the CTA En Banc is dismissible for lack of jurisdiction."