REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

CBK POWER COMPANY LIMITED, *Petitioner,*	**CTA Case No. 10379**
	Members: **MANAHAN**, *Chairperson,* **REYES-FAJARDO**, and **ANGELES**, *JJ.*
- versus -	
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	**Promulgated:** JAN 17 2025 11:48 a.m.

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RESOLUTION

REYES-FAJARDO, J.:

For the Court's resolution is respondent Commissioner of Internal Revenue (CIR)'s Motion for Partial Reconsideration[1] of the Decision promulgated on July 11, 2024, where the Court partially granted petitioner CBK Power Limited Company (CBK Power)'s administrative claim for refund in the amount of ₱43,392,222.94. representing its unutilized input value-added (VAT) attributable to its zero-rated sales for the first, second, third, and fourth quarters of Calendar Year 2018.

After CBK Power filed its Comment,[2] the instant Motion was submitted for resolution on October 8, 2024.

In the present motion, the respondent insists that CBK Power's judicial claim was in fact an appeal of an unsuccessful administrative claim; thus, the Court's jurisdiction is appellate in nature. The Court should have confined itself to whether the CIR's findings are consistent with law.

This argument has no merit.

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[1] Docket - Vol. 5, pp. 2341-2357.
[2] Docket - Vol. 5, Unpaginated.

Cases filed before this Court are litigated *de novo*. Thus, Our review shall not be "limited to whether or not the Commissioner committed gross abuse of discretion, fraud, or error of law, as contended by the Commissioner" and shall cover even the CIR's factual findings.[3] Accordingly, We are not foreclosed from considering the totality of the evidence offered by the claimant, whether or not submitted previously at the administrative level.

Finally, respondent raises the same argument already resolved by the Court in the assailed decision: that CBK Power failed to demonstrate the attributability of the input taxes subject of the claim to its zero-rated sales.

As the petitioner aptly pointed out, the respondent's Motion for Partial Reconsideration failed to introduce any new arguments that would warrant a reversal of the Assailed Decision. As consistently held by this Court, in the absence of substantial arguments to support the motion, there is no basis to reverse or modify the Assailed Decision.[4] Any further discourse will only be unnecessary and repetitive.[5] Hence, the Court is not inclined to embark on another extended discussion of the same issue again.[6]

WHEREFORE, in light of the foregoing considerations, respondent's Motion for Partial Reconsideration of the Decision promulgated on July 11, 2024 is **DENIED** for lack of merit.

SO ORDERED.

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

WE CONCUR:

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

HENRY S. ANGELES
Associate Justice

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3 *Philippine Airlines, Inc. v. Commissioner of Internal Revenue*, G.R. Nos. 206079-80 & 206309, January 17, 2018.

4 *Shangri-la International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938 (Resolution), January 22, 2007, 541 PHIL 138-143.

5 *Social Justice Society (SJS) Officers, et al. v. Lim*, G.R. Nos. 187836 & 187916, March 20, 2015.

6 *Roque, Jr. v. Commission on Elections*, G.R. No. 188456 (Resolution), February 10, 2010, 626 PHIL 75-92.