REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA *EB* NO. 2748** (CTA Case No. 9896)
	Present:
-versus-	**DEL ROSARIO**, *P.J.*, **RINGPIS-LIBAN**, **MANAHAN**, **BACORRO-VILLENA**, **MODESTO-SAN PEDRO**, **REYES-FAJARDO**, **CUI-DAVID**, **FERRER-FLORES**, *and* **ANGELES**, *JJ.*
NEW YORK BAY PHILIPPINES, INC., *Respondent.*	Promulgated: OCT 01 2024 3:40 pm

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RESOLUTION

CUI-DAVID, J.:

For this Court's resolution is petitioner's *Motion for Reconsideration (Decision dated April 18, 2024)*[1] filed on May 9, 2024, with respondent's *Comment (Re: Motion for Reconsideration dated May 7, 2024)*[2] filed on June 4, 2024. Petitioner prays that the *Decision* dated April 18, 2024 (assailed *Decision*) be reversed and set aside.

The dispositive portion of the assailed *Decision* reads:

> **WHEREFORE**, all things considered, the *Petition for Review* is **DENIED** for lack of merit. Accordingly, the Amended Decision dated September 12, 2022, and the Resolution dated

[1] *En Banc* (*EB*) Docket, pp. 112-118.
[2] *Id.*, pp. 120-125.

March 14, 2023, promulgated by the Court's Special Third Division in CTA Case No. 9896, are **AFFIRMED**.

SO ORDERED.

Petitioner reiterates that respondent failed to submit additional documents required by the revenue officer assigned to its administrative claim for refund. As such, respondent's judicial claim should be denied for its failure to substantiate its refund claim at the administrative level, under Revenue Memorandum Circular (RMC) No. 54-2014. Petitioner argues that tax refunds are in the nature of tax exemptions and are to be construed in *strictissimi juris* against the entity claiming the same.

Respondent maintains that it has complied with the mandatory requirements under RMC No. 54-2014 when it submitted, together with its administrative claim for refund of excess and unutilized input value-added tax (VAT) for the four (4) quarters of calendar year (CY) 2016, a cover letter indicating the submission of its supporting documents and a sworn certification stating that it submitted complete documents for purposes of processing its claim for VAT refund for CY 2016. Respondent contends that petitioner did not dispute respondent's attachment of the said sworn statement attesting to the completeness of the submitted documents but merely insisted that respondent's documents were not yet complete. Respondent further argues that petitioner failed to specify the alleged missing documents from respondent and only focused on the allegation that respondent failed to submit the complete documents for its administrative claim. Respondent concludes that this bare and unsubstantiated allegation deserves scant consideration from this Court.

The *Motion for Reconsideration* lacks merit.

Petitioner's argument that respondent's application for refund or tax credit should be denied for failure to submit the complete supporting documents, as required under RMC No. 54-2014, had already been held untenable by the Court in Division, which the Court *En Banc* affirmed in the assailed Decision, *viz.*:

> Thus, the Court is convinced that respondent is entitled to its claim as it overcame the strict scrutiny on tax refunds against it. On the other hand, aside from perfunctorily quoting the provisions of the law and regulations, petitioner failed to

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present sufficient evidence to rebut the above conclusion of the Court in Division. As aptly held by the Court in Division:[3]

> The Court finds no reason to revisit its findings thereon since respondent failed to pinpoint specific evidence, such as official receipts or sales invoices, which the Court should not have favorably considered, or that which the Court erroneously considered as compliant with the invoicing requirements provided under the law, rules, and regulations. Hence, the Court cannot give credence to respondent's bare allegations and general statements without proof to debunk the findings of the Court. Basic is the rule that bare allegations, unsubstantiated by evidence, are not equivalent to proof, *i.e.*, mere allegations are not evidence.

As such, the reversal of the assailed Amended Decision and the assailed Resolution is unwarranted and must perforce be denied.

All told, petitioner's arguments in his *Motion for Reconsideration* do not provide compelling or sufficient reason to modify, much less set aside, the said assailed *Decision.*

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration (Decision dated April 18, 2024)* is **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

[3] Resolution dated March 14, 2023, *EB* Docket, p. 78.

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CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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

ON LEAVE
CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice