REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus –

MASTERCARD TRANSACTION SERVICES (PHILIPPINES) INC. (FORMERLY, NEW YORK BAY PHILIPPINES, INC.),
Respondent.

CTA EB NO. 3062
(CTA Case No. 10628)

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MASTERCARD TRANSACTION SERVICES (PHILIPPINES) INC. (FORMERLY, NEW YORK BAY PHILIPPINES, INC.),
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB NO. 3066
(CTA Case No. 10628)

Present:
RINGPIS-LIBAN, *P.J.,*
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, *and*
ANGELES, *JJ.*

Promulgated:
JUL 16 2026 2:33 pm

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RESOLUTION

RINGPIS-LIBAN, *P.J.:*

This resolves the following:

1) "Motion for Reconsideration *(Re: Decision promulgated on 18 March 2026)*"[1] filed by the Commissioner of Internal Revenue ("CIR") on April 08, 2026, with "Comment (re: CIR's Motion for Reconsideration in CTA EB No. 3062)"[2] filed by Mastercard Transaction Services (Philippines) Inc. ("MTSP Inc.") on April 29, 2026, praying that the Decision[3] promulgated on March 18, 2026 ("Assailed Decision") be reversed and set aside and another one be rendered denying MTSP Inc.'s claim for refund of its excess and unutilized input value-added tax ("VAT") for the four (4) quarters of calendar year 2019; and

2) "Motion for Reconsideration (Re: Decision dated March 18, 2026)"[4] filed by MTSP Inc. on April 08, 2026, with "Manifestation" filed by the CIR on April 30, 2026, seeking to:

    a. Reverse and set aside the July 11, 2024 Decision and December 27, 2024 Resolution of the Court of Tax Appeals ("CTA") Third Division in CTA Case No. 10628, insofar as it denied Petitioner's claim for refund in the amount of Php7,155,551.43; and

    b. Issue a decision ordering the CIR to refund or issue in favor of MTSP Inc. a tax credit certificate in the amount of Php9,311,595.17 representing its excess and unutilized input VAT attributable to its zero-rated sales of service during calendar year 2019.

The dispositive portion of the Assailed Decision reads:

"**WHEREFORE**, the instant Petitions for Review filed by Mastercard Transactions Services (Philippines) Inc. and the Commissioner of Internal Revenue are both **DENIED** for lack of merit.

SO ORDERED."[5]

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1 Rollo, pp. 114-129.
2 *Id.,* pp. 147-161.
3 *Id.,* pp. 97-108.
4 *Id.,* pp. 130-139.
5 *Id.,* Decision dated March 18, 2026, p. 107.

In his motion, the CIR maintains that the law requires that only "creditable input taxes" that are "directly attributable" may be refunded; that MTSP Inc. failed to overcome the burden of proving that the subject input VAT being claimed remained unutilized or have not been applied against any output VAT for the current and succeeding quarters following the first quarter of calendar year 2020; and that MTSP Inc. fell short of proving the veracity of its claim for refund.

On the other hand, MTSP Inc. claims in its Motion for Reconsideration that the subject official receipts are valid even though they were antedated to May 2019, because they are duly-registered with the Bureau of Internal Revenue pursuant to Section 238 of the National Internal Revenue Code ("NIRC") of 1997, as amended, under the Authority to Print (ATP) dated June 03, 2019 and that there is no basis for the CTA Division's conclusion that the antedating of the subject official receipts will negate the VAT zero-rating of an otherwise zero-rated transaction under Section 108(B) of the NIRC of 1997, as amended.

We resolve to deny both motions for lack of merit.

The arguments raised by the CIR and the MTSP Inc. in their motions are mere recapitulation of the arguments they have raised in their respective Petitions for Review filed with this Court, which as We have previously pointed out as also reproduction of their arguments with the Third Division. Moreover, these issues have been amply considered, weighed and resolved in the Assailed Decision. Thus, to discuss anew the explanation of the Court on these matters is superfluity.

In sum, the Court *En Banc* finds no cogent reason to overturn the Assailed Decision dated March 18, 2026 which affirmed the Decision dated July 11, 2024 and Resolution dated December 27, 2024 of the CTA Third Division.

WHEREFORE, premises considered, the Commissioner of Internal Revenue's "Motion for Reconsideration *(Re: Decision promulgated on 18 March 2026)*" and Mastercard Transaction Services (Philippines) Inc.'s "Motion for Reconsideration (Re: Decision dated March 18, 2026)" are **DENIED** both for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

WE CONCUR:

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

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice