REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

IBEX GLOBAL SOLUTIONS (PHILIPPINES) INC.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 11005

Members:

RINGPIS-LIBAN, *Chairperson,*
MODESTO-SAN PEDRO, *and*
FERRER-FLORES, *JJ.*

Promulgated:

JUL 15 2025

9:06 a.m.

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DECISION

RINGPIS-LIBAN, *J.*:

THE CASE

The *Petition for Review* prays that the Court render a judgment:

1. Declaring petitioner entitled to refund of unutilized input value-added tax (VAT) in the total amount of ₱8,027,577.85, representing the input tax on zero-rated sales for the 3rd and 4th quarters of fiscal year (FY) ended June 30, 2020; *and,*

2. Ordering respondent to refund or issue a tax credit certificate to petitioner in the amount of ₱8,027,577.85.[1]

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[1] Statement of the Case, *Pre-Trial Order* dated May 26, 2023, Docket, p. 193.

THE PARTIES

Petitioner Ibex Global Solutions (Philippines), Inc. is a domestic corporation duly organized and existing under the law of the Philippines, with office address at Unit 301, Silver City Building, Tiendesitas, Frontera Verde, Pasig City, 1605 Philippines.[2] It is a VAT-registered taxpayer with Bureau of Internal Revenue (BIR) Certificate of Registration No. OCN 3RC0001004896 issued by Revenue Region No. 7B, Revenue District Office No. 43,[3] under Taxpayer Identification Number (TIN) 008-028-126-000.[4]

Respondent is the duly appointed Commissioner of Internal Revenue with office address at BIR Room 703, 7th Floor BIR Building, Diliman, Quezon City.[5]

ANTECEDENTS (ADMINISTRATIVE LEVEL)

For the period covering the 3rd and 4th quarters of FY ended June 30, 2020, petitioner filed its *Quarterly VAT Returns* (BIR Form 2550Q) with respondent, as follows:[6]

Period (FY 2020)	**VAT Return**	**Date of Filing**
3rd Quarter (January 1 to March 31)	Quarterly VAT Return (Original)[7]	April 24, 2020
	Quarterly VAT Return (Amended)[8]	July 22, 2020
4th Quarter (April 1 to June 30)	Quarterly VAT Return (Original)[9]	July 22, 2020
	Quarterly VAT Return (Amended)[10]	October 19, 2020

On March 30, 2022, or within two (2) years from the close of the 3rd quarter of FY ended June 30, 2020 (*i.e.*, the quarter ended March 31, 2020), petitioner filed with the BIR VAT Credit Audit Division an application for VAT refund of unutilized and excess creditable input taxes attributable to its zero-rated sales for the said quarter, amounting to ₱3,822,823.43.[11]

Thereafter, on June 17, 2022, or within two (2) years from the close of the 4th quarter of FY ended June 30, 2020 (*i.e.*, the quarter ended March 31, 2020), petitioner filed with the same Division another application for VAT

[2] Par. 1, Admitted Facts, *Joint Stipulation of Facts and Issues* (JSFI), Docket, p. 155.
[3] Par. 5, Stipulated Facts, JSFI, Docket, p. 156.
[4] Exhibit "P-4", Docket, p. 50.
[5] Par. 2, Admitted Facts, JSFI, Docket, p. 155.
[6] Par. 6, Stipulated Facts, JSFI, Docket, p. 156.
[7] Exhibit "P-5", Docket, p. 342.
[8] Exhibit "P-5-A", Docket, p. 343.
[9] Exhibit "P-6", Docket, p. 344.
[10] Exhibit "P-6-A", Docket, p. 345.
[11] Par. 7, Stipulated Facts, JSFI, Docket, p. 156.

refund of unutilized and excess creditable input taxes attributable to its zero-rated sales for the said quarter, amounting to ₱3,822,823.43.[12]

Together with the said claims for VAT refund, petitioner submitted all applicable supporting documents.[13]

On September 16, 2022, petitioner received two (2) letters from the BIR signed by Assistant Commissioner for the Assessment Service, Ms. Maria Luisa I. Belen, one dated June 7, 2022, and the other dated August 17, 2022, which wholly denied petitioner's claims for VAT refund.[14]

PROCEEDINGS BEFORE THIS COURT

The adverse rulings prompted petitioner to file the present *Petition for Review* on October 17, 2022.[15]

On January 17, 2023, respondent filed his *Answer*,[16] interposing certain special and affirmative defenses, to wit: (1) tax refunds partake the nature of tax exemptions and are thus, construed *strictissimi juris* against the person or entity claiming the exemption; (2) the pieces of evidence presented by a taxpayer in support of its exemption is *strictissimi* scrutinized and must be duly proven otherwise there is cause to deny the refund; (3) based on the documents submitted by petitioner upon filing of the application for VAT refund, as mandated under Section II of Revenue Memorandum Circular (RMC) No. 47-2019, it was shown that no amount of input tax is available for VAT refund, inasmuch as the deductions exceeded the amount sought to be refunded; (4) tax assessments by tax examiners are presumed correct and made in good faith, the taxpayer has the duty to prove otherwise; (5) the findings of the investigating Revenue Officers and approved by their superiors enjoys the presumption of correctness and regularity in the absence of proof of any irregularities in the performance of their duties; *and*, (6) taxes are important because they are the lifeblood of the government and so should be collected without unnecessary hindrance, for without taxes, the government can neither exist nor endure.

Petitioner's *Pre-Trial Brief* was filed on March 27, 2023;[17] while *Respondent's Pre-Trial Brief* was submitted on March 28, 2023.[18] The Pre-Trial Conference was set and held on March 30, 2023.[19]

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[12] Par. 8, Stipulated Facts, JSFI, Docket, p. 156.
[13] Par. 9, Stipulated Facts, JSFI, Docket, p. 156.
[14] Par. 10, Stipulated Facts, JSFI, Docket, p. 156. Refer to par. 4, Admitted Facts, JSFI, Docket, p. 156
[15] Docket, pp. 6 to 20.
[16] Docket, pp. 122 to 126.
[17] Docket, pp. 130 to 135.
[18] Docket, pp. 138 to 141.

On April 27, 2023, the parties submitted their *Joint Stipulations of Facts and Issues*,[20] which was admitted and approved by the Court in the *Minute Resolution* dated May 11, 2023.[21] The *Pre-Trial Order* was issued on May 26, 2023.[22]

Trial then followed where petitioner presented its witnesses, namely: (1) Mr. John Michael Arceo,[23] petitioner's Tax and Corporate Compliance Manager; and, (2) Mr. Neil U. Sison,[24] the Court-commissioned Independent Certified Public Accountant (ICPA).[25]

The ICPA submitted his *Report* on September 4, 2023.[26]

On September 29, 2023, respondent transmitted the *BIR Records*, consisting of one (1) folder with 234 pages.[27]

The *Formal Offer of Evidence for Petitioner* was filed on October 10, 2023,[28] with respondent's *Comment [Re: Petitioner's Formal Offer of Evidence]* filed on October 20, 2023.[29] In the *Resolution* dated January 10, 2024,[30] the Court admitted petitioner's exhibits, and observed that the scanned copies of various documents attached to the ICPA *Report* saved in the USB marked as Exhibit "P-15-B", were not formally offered, hence, the same were not considered in resolving the *Formal Offer of Evidence for Petitioner.*

Petitioner filed a *Motion for Partial Reconsideration (of the Resolution dated 10 January 2024 on Petitioner's Formal Offer of Evidence)* on January 15, 2024[31] without respondent's comment thereon.[32] In the *Resolution* dated March 5, 2024,[33] the Court granted the motion and admitted Exhibits "P-16" to "P-59".

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[19] Notice of Pre-Trial Conference dated January 23, 2023, Docket, pp. 128 to 129; Minutes of the hearing held on, and Order dated, March 30, 2023, Docket, pp. 143, and 145 to 146, respectively.

[20] Docket, pp. 155 to 160.

[21] Docket, p. 162-A.

[22] Docket, pp. 193 to 200.

[23] Exhibit "P-13", Docket, pp. 99 to 114; Minutes of the hearing held on, and Order dated, July 20, 2023, Docket, pp. 213 to 215.

[24] Exhibit "P-14", Docket, pp. 270 to 281; Minutes of the hearing held on, and Order dated, September 26, 2023, Docket, pp. 287 to 287-B.

[25] *Oath of Commission* dated July 20, 2023, Docket, p. 212; Minutes of the hearing held on, and Order dated, July 20, 2023, Docket, pp. 213 to 215.

[26] Exhibit "P-15", Docket, pp. 242 to 264.

[27] Letter dated September 29, 2023, Docket, p 326.

[28] Docket, pp. 327 to 338.

[29] Docket, pp. 383 to 384.

[30] Docket, pp. 387 to 388.

[31] Docket, pp. 389 to 394.

[32] Records Verification dated February 13, 2024 issued by the Judicial Records Division (JRD) of this Court, Docket, p. 401.

[33] Docket, pp. 403 to 404.

For his part, respondent presented Revenue Officer (RO) Rochelle May P. Leonor.[34]

Respondent's Formal Offer of Evidence was filed on March 22, 2024.[35] Petitioner posted its *Comment (to Respondent's Formal Offer of Evidence)* on April 8, 2024.[36] In the Resolution dated May 17, 2024,[37] the Court admitted respondent's offered exhibits.

Petitioner posted its *Memorandum* on June 27, 2024.[38] Respondent, however, did not file his memorandum.[39] Accordingly, the case was considered submitted for decision on July 16, 2024.[40]

THE STIPULATED ISSUE

The parties stipulated the following issue for this Court's resolution:

> "Whether or not Petitioner is entitled to a refund in the total amount of Php8,027,577.85 representing the unutilized input VAT attributable to Petitioner's zero-rated sales for the 3rd and 4th quarters of fiscal year ended June 30, 2020."[41]

Petitioner's arguments:

Petitioner argues that its sale of business process and contact center services to IBEX Global Bermuda Ltd., a non-resident foreign corporation, is VAT zero-rated; that the performance by petitioner in the Philippines of services other than processing, manufacturing or repacking of goods is rendered to a person engaged in business conducted outside the Philippines; that the payment for petitioner's services is in acceptable foreign currency accounted for in accordance with the rules and regulations of the *Bangko Sentral ng Pilipinas* (BSP); that the input VAT incurred in the course of its business are duly paid, are attributable to zero-rated or effectively zero-rated sales, and have not been applied against output taxes during and in the succeeding quarters; and that it timely filed with this Court the instant *Petition for Review.*

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[34] Exhibit "R-5", Docket, pp. 222 to 225; Minutes of the hearing held on, and Order dated, March 7, 2024, Docket, pp. 405 to 407.
[35] Docket, pp. 408 to 411.
[36] Docket, pp. 424 to 426.
[37] Docket, pp. 432 to 433.
[38] Docket, pp. 434 to 458.
[39] Records Verification dated July 5, 2024 issued by the JRD of this Court, Docket, p. 463.
[40] Minute Resolution dated July 16, 2024, Docket, p. 464.
[41] Stipulation of Issue, JSFI, Docket, p. 157.

Respondent's counter-arguments:

Respondent contends that tax refunds partake the nature of tax exemptions and are thus, construed *strictissimi juris* against the person or entity claiming the exemption; that the pieces of evidence presented by a taxpayer in support of its exemption is *strictissimi* scrutinized and must be duly proven otherwise there is cause to deny the refund; that based on the documents submitted by petitioner upon filing of the application for VAT refund, as mandated under Section II of RMC No. 47-2019, it was shown that no amount of input tax is available for VAT refund, inasmuch as the deductions exceeded the amount sought to be refunded; that tax assessments by tax examiners are presumed correct and made in good faith, the taxpayer has the duty to prove otherwise; that the findings of the investigating Revenue Officers and approved by their superiors enjoys the presumption of correctness and regularity in the absence of proof of any irregularities in the performance of their duties; and that taxes are important because they are the lifeblood of the government and so should be collected without unnecessary hindrance, for without taxes, the government can neither exist nor endure.

THE COURT'S RULING

The present *Petition for Review* lacks merit.

Requisites for the grant of a refund or issuance of a tax credit certificate under the law.

Section 112 (A) and (C) of the NIRC of 1997, as amended by Republic Act (RA) No. 10963[42] [otherwise known as the Tax Reform for Acceleration and Inclusion Act (TRAIN law)], provides:

> "SEC. 112. *Refunds or Tax Credits of Input Tax.* —
>
> (A) *Zero-Rated or Effectively Zero-Rated Sales.* — Any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, within two (2) years after the close of the taxable quarter when the sales were made, apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales, except transitional input tax, to the extent that such input tax has not been applied against output tax: *Provided, however*, That in the case of zero-rated sales under Section 106(A)(2)(a)(1), (2)

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[42] AN ACT AMENDING SECTIONS 5, 6, 24, 25, 27, 31, 32, 33, 34, 51, 52, 56, 57, 58, 74, 79, 84, 86, 90, 91, 97, 99, 100, 101, 106, 107, 108, 109, 110, 112, 114, 116, 127, 128, 129, 145, 148, 149, 151, 155, 171, 174, 175, 177, 178, 179, 180, 181, 182, 183, 186, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 232, 236, 237, 249, 254, 264, 269, AND 288; CREATING NEW SECTIONS 51-A, 148-A, 150-A, 150-B, 237-A, 264-A, 264-B, AND 265-A; AND REPEALING SECTIONS 35, 62, AND 89; ALL UNDER REPUBLIC ACT 8424, OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, AND FOR OTHER PURPOSES.

and (b) and Section 108(B)(1) and (2), the acceptable foreign currency exchange proceeds thereof had been duly accounted for in accordance with the rules and regulations of the *Bangko Sentral ng Pilipinas* (BSP): *Provided, further*, That where the taxpayer is engaged in zero-rated or effectively zero-rated sale and also in taxable or exempt sale of goods of properties or services, and the amount of creditable input tax due or paid cannot be directly and entirely attributed to any one of the transactions, it shall be allocated proportionately on the basis of the volume of sales: *Provided, finally*, That for a person making sales that are zero-rated under Section 108(B)(6), the input taxes shall be allocated ratably between his zero-rated and non-zero-rated sales.

xxx xxx xxx

(C) *Period within which Refund of Input Taxes shall be Made.* — In proper cases, the Commissioner shall grant a refund for creditable input taxes within ninety (90) days from the date of submission of the official receipts or invoices and other documents in support of the application filed in accordance with Subsections (A) and (B) hereof: *Provided,* That should the Commissioner find that the grant of refund is not proper, the Commissioner must state in writing the legal and factual basis for the denial.

In case of full or partial denial of the claim for tax refund, the taxpayer affected may, within thirty (30) days from the receipt of the decision denying the claim, appeal the decision with the Court of Tax Appeals: *Provided, however*, That failure on the part of any official, agent, or employee of the BIR to act on the application within the ninety (90)-day period shall be punishable under Section 269 of this Code."

Pursuant to the above provision, jurisprudence has laid down requisites which the taxpayer-applicant must comply with to successfully obtain a credit or refund of input VAT, to wit:

<u>As to the timeliness of the filing of the administrative and judicial claims</u>:

1. The refund claim is filed with the BIR within two (2) years after the close of the taxable quarter when the sales were made;[43]

2. In case of full or partial denial of the refund claim rendered within a period of ninety (90) days from the date of submission of the official receipts (ORs) or invoices and other documents in support of the application, the judicial claim shall be filed with this Court within thirty (30) days from receipt of the decision;[44]

[43] *Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 166732, April 27, 2007; *San Roque Power Corporation vs. Commissioner of Internal Revenue*, G.R. No. 180345, November 25, 2009; and *AT&T Communications Services Philippines, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 182364, August 3, 2010.

[44] Refer to *Energy Development Corporation vs. Commissioner of Internal Revenue*, G.R. No. 203367, March 17, 2021; *Commissioner of Internal Revenue vs. CE Casecnan Water And*

With reference to the taxpayer's registration with the BIR:

3. The taxpayer is a VAT-registered person;[45]

In relation to the taxpayer's output VAT:

4. The taxpayer is engaged in zero-rated or effectively zero-rated sales;[46]

5. For zero-rated sales under Section 106(A)(2)(1) and (2); 106(B);[47] and 108(B)(1) and (2), the acceptable foreign currency exchange proceeds have been duly accounted for in accordance with the BSP rules and regulations;[48]

As regards the taxpayer's input VAT being refunded:

6. The input taxes are not transitional input taxes;[49]

7. The input taxes are due or paid;[50]

Energy Company, Inc., G.R. No. 212727, February 1, 2023; and *Commissioner of Internal Revenue vs. Vestas Services Philippines, Inc.*, G.R. No. 255085, March 29, 2023.

[45] *Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue*, supra; *San Roque Power Corporation vs. Commissioner of Internal Revenue*, supra; and *AT&T Communications Services Philippines, Inc. vs. Commissioner of Internal Revenue*, supra.

[46] *Ibid.*

[47] Section 106(B) cited in Section 112(A) of NIRC of 1997 (RA No. 8424) was later amended by RA No. 9337 to pertain to Section 106(A)(2)(b). Accordingly, Section 112(A), as amended by RA No. 9337, reads as follows:

> "SEC. 112. *Refunds or Tax Credits of Input Tax.* —
>
> (A) *Zero-Rated or Effectively Zero-Rated Sales.* — Any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, within two (2) years after the close of the taxable quarter when the sales were made, apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales, except transitional input tax, to the extent that such input tax has not been applied against output tax: Provided, however, That in the case of zero-rated sales under **Section 106(A)(2)**(a)(1), (2) and **(b)** and Section 108(B)(1) and (2), the acceptable foreign currency exchange proceeds thereof had been duly accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP): Provided, further, That where the taxpayer is engaged in zero-rated or effectively zero-rated sale and also in taxable or exempt sale of goods or properties or services, and the amount of creditable input tax due or paid cannot be directly and entirely attributed to any one of the transactions, it shall be allocated proportionately on the basis of the volume of sales: Provided, finally, That for a person making sales that are zero-rated under Section 108(B)(6), the input taxes shall be allocated ratably between his zero-rated and non-zero-rated sales." (*Emphasis supplied*)

However, in view of the amendments introduced by RA No. 10963, Section 106(A)(2)(b) is now deleted.

[48] *Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue*, supra; *San Roque Power Corporation vs. Commissioner of Internal Revenue*, supra; and *AT&T Communications Services Philippines, Inc. vs. Commissioner of Internal Revenue*, supra.

[49] *Ibid.*

8. The input taxes claimed are attributable to zero-rated or effectively zero-rated sales. However, where there are both zero-rated or effectively zero-rated sales and taxable or exempt sales, and the input taxes cannot be directly and entirely attributable to any of these sales, the input taxes shall be proportionately allocated on the basis of sales volume;[51] *and*,

9. The input taxes have not been applied against output taxes during and in the succeeding quarters.[52]

It must be emphasized that cases filed before this Court are litigated *de novo*.[53] Parties are thus expected to litigate and prove every minute aspect of their case anew by presenting, formally offering, and submitting to this Court all evidence required for the successful prosecution of its claim.[54] Thus, petitioner must show compliance with each of the foregoing requisites and invoicing requirements. The absence of *any* of the requisites is already a valid ground to deny the refund claim.

Petitioner's administrative and judicial claims were timely filed.

Pursuant to the aforequoted Sections 112(A) and (C) of the NIRC of 1997, as amended, the refund of unutilized input VAT attributable to zero-rated or effectively zero-rated sales must be administratively filed with the BIR within two (2) years from the close of the taxable quarter when the relevant sales were made, and the judicial claim for refund must be filed in Court within thirty (30) days from either: (1) the receipt of respondent's decision rendered within the ninety (90)-day period to resolve; or (2) the expiration of the said ninety (90)-day period which is deemed a denial of the claim.

The table summarizes the relevant dates pertaining to petitioner's filing of the administrative and judicial claims for refund:

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50 *Ibid.*

51 *Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue*, supra; and *San Roque Power Corporation vs. Commissioner of Internal Revenue, supra.*

52 *Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue*, supra; *San Roque Power Corporation vs. Commissioner of Internal Revenue*, supra; and *AT&T Communications Services Philippines, Inc. vs. Commissioner of Internal Revenue*, supra.

53 *Commissioner of Internal Revenue vs. Univation Motor Philippines, Inc.*, G.R. No. 231581, April 10, 2019.

54 *Id*; *Philippine Airlines, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 206079-80 and 206309, January 17, 2018.

Period covered (FY 2020)	Close of taxable quarter	Last day to file administrative claim	Date of filing of administrative claim	End of ninety (90) days for the BIR to act/decide	Date of receipt of respondent's letter of denial	Last day to file judicial claim	Date of filing of judicial claim
3rd Quarter	March 31, 2020	March 31, 2022	March 30, 2022	June 28, 2022	September 16, 2022	October 16, 2022	October 17, 2022
4th Quarter	June 30, 2020	June 30, 2022	June 17, 2022	September 15, 2022	September 16, 2022		

In reference to the pertinent dates above, the present claim covers the 3rd to 4th quarters of FY 2020 ending June 30, 2020. Counting two (2) years from the close of the subject taxable quarters, petitioner had until March 31, 2022 and June 30, 2022, respectively, to file its administrative claim for VAT refund. Considering petitioner's administrative claims for the 3rd and 4th quarters of FY 2020 were respectively filed on March 30, 2022 and June 17, 2022,[55] the same were timely made.

As to the timeliness of the judicial claim, respondent was able to decide on petitioner's administrative claims within the ninety (90)-day period when the BIR, through Assistant Commissioner Maria Luisa I. Belen, issued the denial letters dated June 7, 2022 and August 17, 2022, which were received by petitioner on September 16, 2022.[56]

Counting thirty (30) days from petitioner's receipt of such letters, it had until October 16, 2022 to appeal its denied claims for refund before this Court. But since the said date fell on a Sunday, petitioner had until the next working day to file a judicial claim pursuant to Section 1, Rule 22 of the Rules of Court.[57] Thus, petitioner likewise timely instituted the present *Petition for Review* on October 17, 2022.[58]

Given the foregoing, petitioner complied with the above-stated *first* and *second* requisites.

Petitioner is a VAT-registered entity.

Anent the *third* requisite, it was established that petitioner is a VAT-registered taxpayer with TIN 008-028-126-000 as indicated in its BIR

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[55] Refer to pars. II.8 and II.9, Stipulated Facts, JSFI, Docket, p. 156; Exhibits "P-9", "P-9-A', "P-10" and "P-10-A", Docket, pp. 77 to 80.

[56] Refer to par. II.10, Stipulated Facts, JSFI, Docket, p. 156; Exhibits "P-11" and "P-12", Docket, pp. 81 to 98.

[57] Rule 22 (COMPUTATION OF TIME)
SECTION 1. *How to compute time.* – xxx. If the last day of the period, as thus computed, falls on a Saturday, a Sunday or a legal holiday in the place where the court sits, the time shall not run until the next working day.

[58] Docket – Vol. I, pp. 8 to 20.

Certificate of Registration No. OCN 3RC0001004896.[59] Thus, the *third* requisite was also fulfilled.

However, petitioner failed to establish that it is engaged in zero-rated sales during the subject period of claim as mandated in Section 108(B)(2) of the NIRC of 1997, as amended.

The *fourth* and *fifth* requisites, respectively, require that the taxpayer is engaged in zero-rated or effectively zero-rated sales; and that for zero-rated sales under Section 106(A)(2)(a)(1), (2) and (b); and 108(B)(1) and (2) of the NIRC of 1997, as amended, the acceptable foreign currency exchange proceeds have been duly accounted for in accordance with BSP rules and regulations.

In its amended *Quarterly VAT Returns* (BIR Form No. 2250-Q) for the 3rd and 4th Quarters of FY 2020, petitioner reported its total sales amounting to ₱2,263,757,931.34, which included zero-rated sales in the amount of ₱2,262,822,030.74, as shown below:

	3rd Quarter[60]	**4th Quarter[61]**	**Total**
Vatable Sales	₱ 873,911.42	₱ 61,989.18	₱ 935,900.60
Zero Rated Sales	1,184,941,650.00	1,077,880,380.74	2,262,822,030.74
Total Sales	₱1,185,815,561.42	₱1,077,942,369.92	₱2,263,757,931.34

Petitioner claims that its sale of services for the period of the claim to its non-resident client, IBEX Global Bermuda Ltd., paid for in U.S. dollars inwardly remitted through the banking system and accounted for in accordance with the rules and regulations of the BSP,[62] are entitled to the benefit of zero rate (0%) VAT pursuant to Section 108(B)(2) of the NIRC of 1997, as amended,[63] which reads as follows:

> "Sec. 108. *Value-Added Tax on Sale of Services and Use or Lease of Properties.* –
>
> xxx xxx xxx
>
> (B) *Transactions Subject to Zero Percent (0%) Rate.* — **The following services performed in the Philippines by VAT registered persons shall be subject to zero percent (0%) rate:**

[59] Refer to par. II.5, Stipulated Facts, JSFI, Docket, p. 156; Exhibit "P-4", Docket, p. 50.
[60] Exhibit "P-5-A", Docket, p. 343.
[61] Exhibit "P-6-A", Docket, p. 345.
[62] Par. 7, Statement of the Facts and Proceedings, *Memorandum*, Docket, p. 436.
[63] Par. 33, Arguments and Discussions, *Memorandum*, Docket, p. 440.

(1) Processing, manufacturing or repacking of goods for other persons doing business outside the Philippines which goods are subsequently exported, where the services are paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP);

(2) **Services other than those mentioned in the preceding paragraph rendered to a person engaged in business conducted outside the Philippines or to a nonresident person not engaged in business who is outside the Philippines when the services are performed, the consideration for which is paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP).**" (Emphases added)

Based on the foregoing provision, certain essential elements must be present for a sale or supply of services to be subject to 0% VAT:

1) The recipient of the services is a foreign corporation, and the said corporation is doing business *outside* the Philippines, or is a non-resident person not engaged in business who is outside the Philippines when the services are performed;[64]

2) The services fall under any of the categories under Section 108(B)(2),[65] or simply, the services rendered should be other than *"processing, manufacturing or repacking goods"*;[66]

3) The service must be performed in the Philippines[67] by a VAT-registered person; *and*,

4) The payment for such services should be in acceptable foreign currency accounted for in accordance with BSP rules.[68]

For the *first* essential element, in order to be considered as a non-resident foreign corporation (NRFC) doing business outside the Philippines, each entity must be supported, at the very least, by **both** a *Certification of Non-Registration of Corporation/Partnership* issued by the Philippine SEC, **and** proof of incorporation/registration in a foreign country (*e.g.*, Articles/Certificate of

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[64] *Sitel Philippines Corporation (Formerly Clientlogic Phils. Inc.) v. Commissioner of Internal Revenue,* G.R. No. 201326, February 08, 2017; *Commissioner of Internal Revenue v. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.,* G.R. No. 153205, January 22, 2007; *Accenture, Inc. v. Commissioner of Internal Revenue,* G.R. No. 190102, July 11,2012.

[65] *Commissioner of Internal Revenue v. American Express International, Inc. (Philippine Branch),* G.R. No. 152609, June 29, 2005.

[66] *Commissioner of Internal Revenue v. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.,* G.R. No. 153205, January 22, 2007.

[67] *Commissioner of Internal Revenue vs. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.,* supra; *Commissioner of Internal Revenue vs. American Express International, Inc. (Philippine Branch),* supra.

[68] *Commissioner of Internal Revenue v. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.,* supra; *Commissioner of Internal Revenue v. American Express International, Inc. (Philippine Branch),* supra.

Incorporation/Registration and/or Tax Residence Certificate). The former establishes that the recipient of the service has no registered business in the Philippines, and that it is not engaged in trade or business within the Philippines; while the latter proves that the said recipient of the service is indeed foreign. The documents have been consistently required by this Court, for purposes of the said *first* essential element. In fact, in *Commissioner of Internal Revenue vs. Deutsche Knowledge Services Pte. Ltd.*,[69] the Supreme Court affirmed the necessity of presenting the documents in this wise:

> "For purposes of zero-rating under Section 108(B)(2) of the Tax Code, the claimant must establish the two components of a client's NRFC status, *viz*.: (1) that their client was established under the laws of a country not the Philippines or, simply, is not a domestic corporation; and (2) that it is not engaged in trade or business in the Philippines. To be sure, there must be sufficient proof of both of these components: showing not only that the clients are foreign corporations, but also are not doing business in the Philippines.
>
> Such proof must be especially required from ROHQs such as DKS. That the law expressly authorizes ROHQs to render services to local and foreign affiliates alike only stresses the ROHQs burden to distinguish among their clients' nationalities and actual places of business operations and establish that they are seeking refund or credit of input VAT only to the extent of their sales of services to foreign clients doing business outside the Philippines.
>
> To recall, the CTA found that the SEC Certification of Non-Registration of Company and Authenticated Articles of Association and/or Certificates of Registration/Good Standing/Incorporation sufficiently established the NRFC status of 11 of DKS's affiliates clients
>
> The Court upholds these findings.
>
> The Court accords the CTA's factual findings with utmost respect, if not finality, because the Court recognizes that it has necessarily developed an expertise on tax matters. Significantly, both the CTA Division and CTA *En Banc* gave credence to the aforementioned documents as sufficient proof of NRFC status. The Court shall not disturb its findings without any showing of grave abuse of discretion considering that the members of the tax court are in the best position to analyze the documents presented by the parties.
>
> In any case, after a judicious review of the records, the Court still do not find any reason to deviate from the court *a quo*'s findings. **To the Court's mind, the SEC Certifications of Non-Registration show that these affiliates are foreign corporations. On the other hand, the articles of association/certificates of incorporation stating that these affiliates are registered to operate in their respective home countries, outside the Philippines are *prima facie* evidence that their clients are not engaged in trade or business in the Philippines.**" *(Emphases added)*

From the above jurisprudence, sufficient proof of both components must have been present, *viz*: (1) that the taxpayer's clients are foreign corporations can be proven by the *SEC Certifications of Non-Registration*; and, (2)

[69] G.R. No. 234445, July 15, 2020.

that the same are not doing business in the Philippines can be supported by the *articles of association/certificates of incorporation*, stating that these entities are registered to operate in their respective home countries, outside the Philippines.

In this case, petitioner presented the following documents which undoubtedly show compliance with the *first* essential element, *i.e.*, IBEX Global Bermuda Ltd. is an NRFC not engaged in business in the Philippines for the subject period, *viz*:

(1) *Apostilled Certificate of Incorporation of* IBEX Global Bermuda Ltd.;[70] and,

(2) *Certification of Non-Registration of Company* dated March 27, 2023 issued by the Securities and Exchange Commission,[71] to the effect that the records of the Commission "do not show the registration of **IBEX GLOBAL BERMUDA LIMITED** as a corporation, partnership, or One Person Corporation (OPC)".

As regards the *second and third* essential elements, per petitioner's Amended Articles of Incorporation,[72] its primary purpose is to engage in the business of providing and exporting call/contact center and other facilities and services as may be required by the manufacturers and sellers of goods and services and the buyers and consumers thereof, particularly non-Philippine residents, through digital and electronic software applications and other services to facilitate and complete commercial transactions; and in general, to carry on and undertake such activities which may seem to the corporation capable of being conveniently carried on in connection with the above purposes, or calculated, directly or indirectly, to enhance the value of or render profitable, any of the Corporation's property or rights.

Further, petitioner's Tax and Compliance Manager, Mr. John Michael Arceo, testified through his *Judicial Affidavit*[73] that the services rendered by petitioner are other than "processing, manufacturing or repacking of goods" and that the same were performed in the Philippines, thus:

"Q8.	Please describe Petitioner's business presence in the Philippines in the third and fourth quarters of fiscal year ended June 30, 2020 and at the present.
A8.	**In the 3rd and 4th quarters of fiscal year ended June 30, 2020 and up to the present, the Company is a domestic corporation and performs in the Philippines its business of providing call/contact center services**

[70] Exhibit "P-2", Docket, pp. 339 to 340.
[71] Exhibit "P-2", Docket, p. 341.
[72] Exhibit "P-18", USB (Exhibit "P-15-B").
[73] Exhibit "P-13", Docket – Vol. I, pp. 99 to 114.

	and other facilities.
	xxx.
Q11.	In the third and fourth quarters of fiscal year ended June 30, 2020 (the "Claim Period"), who were its customers or clients?
A11.	**For the third and fourth quarters of fiscal year ended June 30, 2020, the Company's clients were IBEX Global Bermuda Ltd., a non-resident foreign corporation located and doing business outside the Philippines and Innove Communications, Inc. a domestic corporation organized and existing under the laws of the Philippines.**
Q12.	How much of Petitioner's sales of services during the Claim Period were for IBEX Global Bermuda Ltd.?
A12.	**Almost 100% of the Company's sales of services during the 3rd and 4th quarter of fiscal year ended June 30, 2020 were for IBEX Global Bermuda, Ltd.**
Q13.	Please explain the nature of services rendered by petitioner to its IBEX Global Bermuda Ltd.
A13.	**Through its employees working from the Company's offices in the Philippines, the Company performed call/contact center services and other facilities for IBEX Global Bermuda Ltd. These services include inbound/outbound calls, chat and email support."**

Verily, the services performed by petitioner in the Philippines for its non-resident foreign client, IBEX Global Bermuda Ltd., fall within the scope of *"services other than processing, manufacturing or repacking goods"*, hence, petitioner satisfactorily complied with the *second* and *third* essential elements.

Moving on to the *fourth* essential element, and in relation to the *fifth* requisite for the granting of the input VAT refund, petitioner presented the *Certification* and Credit Advices issued by Unionbank[74] purportedly showing the foreign currency remittances as payments for its sales to IBEX Global Bermuda Ltd.

At this juncture, it is equally important for petitioner to show that the VAT zero-rated sales, to which the said foreign currency remittances correspond, are duly supported by VAT zero-rated ORs, which must contain all the required information in accordance with Section 113(A) and (B) of the NIRC of 1997, as amended, to wit:

[74] Exhibits "P-46" and "P-46-1" to "P-46-27", Docket, pp. 348 to 378.

"SEC. 113. *Invoicing and Accounting Requirements for VAT-registered Persons.* —

(A) *Invoicing Requirements.* — A VAT-registered person shall issue:

(1) A VAT invoice for every sale, barter or exchange of goods or properties; and

(2) A VAT official receipt for every lease of goods or properties, and for every sale, barter or exchange of services.

(B) *Information Contained in the VAT Invoice or VAT Official Receipt.* — The following information shall be indicated in the VAT invoice or VAT official receipt:

(1) A statement that the seller is a VAT-registered person, followed by his Taxpayer's Identification Number (TIN);

(2) The total amount which the purchaser pays or is obligated to pay to the seller with the indication that such amount includes the value-added tax: *Provided*, That:

(a) The amount of the tax shall be shown as a separate item in the invoice or receipt;

xxx xxx xxx

(c) If the sale is subject to zero percent (0%) value-added tax, the term **'zero-rated sale'** shall be written or printed prominently on the invoice or receipt;

xxx xxx xxx

(3) The date of transaction, quantity, unit cost and description of the goods or properties or **nature of the service**; and

(4) In the case of sales in the amount of One thousand pesos (1,000) or more where the sale or transfer is made to a VAT-registered person, the name, business style, if any, address and Taxpayer Identification Number (TIN) of the purchaser, customer or client." (*Underscoring supplied*)

The foregoing provisions are further implemented by Section 4.113-1(A) and (B) of Revenue Regulations (RR) No. 16-2005, as amended, which states:

"SEC. 4.113-1. *Invoicing Requirements.* —

(A) A VAT-registered person shall issue: —

(1) A VAT invoice for every sale, barter or exchange of goods or properties; an

(2) A VAT official receipt for every lease of goods or properties, and for every sale, barter or exchange of services.

Only VAT-registered persons are required to print their TIN followed by the word `VAT' in their invoice or official receipts. Said documents shall be considered as a `VAT Invoice' or VAT official receipt. All purchases covered by invoices/receipts other than VAT Invoice/VAT Official Receipt shall not give rise to any input tax.

VAT invoice/official receipt shall be prepared at least in duplicate, the original to be given to the buyer and the duplicate to be retained by the seller as part of his accounting records.

(B) Information contained in VAT invoice or VAT official receipt. — The following information shall be indicated in VAT invoice or VAT official receipt:

(1) A statement that the seller is a VAT-registered person, followed by his TIN;

(2) The total amount which the purchaser pays or is obligated to pay to the seller with the indication that such amount includes the VAT; *Provided*, That:

(a) The amount of tax shall be shown as a separate item in the invoice or receipt;

xxx xxx xxx

(c) If the sale is subject to zero percent (0%) VAT, the term `zero-rated sale' shall be written or printed prominently on the invoice or receipt;

(d) In the case of sales in the amount of one thousand pesos (1,000.00) or more where the sale or transfer is made to a VAT-registered person, the name, business style, if any, address and TIN of the purchaser, customer or client, shall be indicated in addition to the information required in (1) and (2) of this Section." (*Underscoring supplied*)

In addition to the above requirements, the ORs must be duly registered with the BIR as prescribed under Section 237, in relation to Section 238 of the NIRC of 1997, as amended, to wit:

"SEC. 237. *Issuance of Receipts or Sales or Commercial Invoices.* —

(A) *Issuance.* - All persons subject to an internal revenue tax shall, at the point of each sale and transfer of merchandise or for services rendered valued at One hundred pesos (P100.00) or more, issue duly registered receipts or sale or commercial invoices, **showing the** date of transaction, quantity, unit cost and description of merchandise or **nature of service**: *Provided, however,* That where the receipt is issued to cover payment made as rentals, commissions, compensation or fees, receipts or invoices shall be issued which shall show the name, business style, if any, and address, of the purchaser, customer or client: *Provided, further,* That where the purchaser is a VAT-registered person, in addition to the information herein required, the invoice or receipt shall further show the Taxpayer Identification Number (TIN) of the purchaser."

> SEC. 238. *Printing of Receipts or Sales or Commercial Invoices.* — All persons who are engaged in business shall secure from the Bureau of Internal Revenue an authority to print receipts or sales or commercial invoices before a printer can print the same.
>
> No authority to print receipts or sales or commercial invoices shall be granted unless the receipts or invoices to be printed are serially numbered and shall show, among other things, the name, business style, Taxpayer Identification Number (TIN) and business address of the person or entity to use the same, and such other information that may be required by rules and regulations to be promulgated by the Secretary of Finance, upon recommendation of the Commissioner."

To support its reported zero-rated sales of services for the 3rd and 4th quarters of FY ended June 30, 2020 in the amount of ₱2,262,822,030.74, petitioner submitted various VAT zero-rated ORs,[75] together with the related Billing Statements/Service Invoices, issued to its client, IBEX Global Bermuda Ltd., which were examined by the ICPA. The findings of the ICPA are presented below:[76]

8.1 3rd Quarter of the Fiscal Year Ended June 30, 2020

Exhibit No.	Description	Valid	Invalid	Total
"P-51"	Zero-rated sales of service to entities properly substantiated by VAT ORs which compiled with invoicing requirements	₱ 980,320,842.65	₱ -	₱ 980,320,842.65
"P-53"	Zero-rated sales of service to entities supported by altered VAT ORs but are countersigned by the Petitioner's authorized representative	204,620,807.37	-	204,620,807.37
		₱1,184,941,650.02	**₱ -**	**₱1,184,941,650.02**

8.2 4th Quarter of the Fiscal Year Ended June 30, 2020

Exhibit No.	Description	Valid	Invalid	Total
"P-52"	Zero-rated sales of service to entities properly substantiated by VAT ORs which compiled with invoicing requirements	₱ 932,619,639.84	₱ -	₱ 932,619,639.84
"P-54"	Zero-rated sales of service to entities supported by altered VAT ORs but are countersigned by the Petitioner's authorized representative	145,199,740.90	-	145,199,740.90
		₱1,077,819,380.74	**₱ -**	**₱1,077,819,380.74**

Based on the above findings, out of the reported amount of ₱2,262,822,030.74, the ICPA accounted for zero-rated sales to IBEX Global Bermuda Ltd. of only to ₱2,262,761,030.74. Hence, the difference thereon, in

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[75] Exhibits "P-51-1" to "P-51-25", "P-52-1" to "P-52-29", "P-53-1" to "P-53-7" and "P-54-1" to "P-54-3", USB (Exhibit P-15-B").

[76] Exhibit "P-15" (ICPA Report), par. 8, Docket, p. 252.

the amount of ₱61,000.00, as shown below, shall be denied VAT zero-rating for being unaccounted/unsupported, to wit:

	3rd Quarter	4th Quarter	Total
Total Reported Zero-Rated Sales	₱1,184,941,650.00	₱1,077,880,380.74	₱2,262,822,030.74
Total Zero-Rated Sales Accounted by ICPA	1,184,941,650.00[77]	1,077,819,380.74	2,262,761,030.74
Unaccounted/ Unsubstantiated Zero-Rated Sales	-	**₱ 61,000.00**	**₱ 61,000.00**

Nonetheless, a verification of the ICPA schedules and submitted documents reveals that while the accounted zero-rated sales of ₱2,262,761,030.74 were supported by VAT zero-rated ORs, the same were not fully compliant with the prescribed invoicing requirements, as quoted earlier, since **they lack description of the <u>nature of services</u> rendered** by petitioner.

To be sure, the supporting ORs show that the amounts were in partial/full payment for "INWARD" but this apparently pertains to the remittance payment from IBEX Global Bermuda Ltd. and does not indicate the nature of service rendered by petitioner. As such, the said accounted sales of ₱2,262,761,030.74 shall likewise be denied VAT zero-rating.

To reiterate, petitioner's compliance with *all* the VAT invoicing requirements is required to be able to file a claim for input taxes attributable to zero-rated sales.[78] The invoicing and substantiation requirements should be followed because it is the only way to determine the veracity of the taxpayer's claims.[79] Moreover, it must be pointed out that compliance with all the VAT invoicing requirements provided by tax laws and regulations is mandatory.[80]

Having fallen short in proving that its sale of services to IBEX Global Bermuda Ltd. during the subject period of claim qualify for VAT zero-rating under Section 108(B)(2) of the NIRC of 1997, as amended, petitioner failed to satisfy the *fourth* and *fifth* requisites for the grant of its refund claim.

Such being the case, the present claim must already perforce fail. Correspondingly, it is no longer necessary to determine whether petitioner complied with the remaining requisites to merit favorable consideration of its claim for refund of its alleged unutilized input taxes for the 3rd and 4th quarters of FY ended June 30, 2020.

[77] Per the ICPA schedule, the amount accounted for the 3rd quarter (₱1,184,941,650.02) is higher than the amount reported per VAT return by a minimal amount of ₱0.02, but the total reported amount of ₱1,184,941,650.00 was entirely accounted by ICPA.

[78] *JRA Philippines, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 171307, August 28, 2013.

[79] *Nippon Express (Philippines) Corporation vs. Commissioner of Internal Revenue*, G.R. No. 191495, July 23, 2018.

[80] *Eastern Telecommunications Philippines, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 183531, March 25, 2015.

Actions for tax refund, as in the present case, are in the nature of a claim for exemption. As such, the law is not only construed *strictissimi juris* against the taxpayer, the pieces of evidence presented entitling a taxpayer to an exemption must also be *strictissimi* scrutinized and duly proven. The burden is on the taxpayer to show that it has strictly complied with the conditions for the grant of the tax refund or credit. Since taxes are the lifeblood of the government, tax laws must be faithfully and strictly implemented, as they are not intended to be liberally construed.[81]

ACCORDINGLY, in light of the foregoing considerations, the present *Petition for Review* is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

With Concurring and Dissenting Opinion
CORAZON G. FERRER-FLORES
Associate Justice

ATTESTATION

I attest 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's Division.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice
Chairperson

[81] *Coca-Cola Bottlers Philippines, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 222428, February 19, 2018.

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution and the Division Chairperson's Attestation, 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

SECOND DIVISION

IBEX GLOBAL SOLUTIONS (PHILIPPINES) INC., *Petitioner,*	**CTA CASE NO. 11005**
	Members:
- versus -	**RINGPIS-LIBAN,** *Chairperson,* **MODESTO-SAN PEDRO,** *and* **FERRER-FLORES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: JUL 11 2025

x- x

9:00 a.m.

CONCURRING and DISSENTING OPINION

FERRER-FLORES, J.:

While I concur with the *ponencia* that the *Petition* should be denied for lack of merit. It is my respectful view, however, that this denial should apply only to the refund claim for the fourth quarter. In my opinion, the *Petition* should be dismissed for lack of jurisdiction with respect to the refund claim for the third quarter, considering that the judicial claim was not timely filed.

Section 3 (a) (1) and (2), Rule 4 of the Revised Rules of the Court of Tax Appeals (RRCTA) provides that the Court has jurisdiction over the decisions or inaction of the Commissioner of Internal Revenue (CIR) involving refund of internal revenue taxes, among others.

Further, Section 112 (c) of the National Internal Revenue Code (NIRC) of 1997, as amended, provides that the CIR **shall** grant or deny a claim for refund within 90 days from the submission of official receipts or invoices supporting the application. In relation to this, if the claim is denied within the 90-day period, the taxpayer may appeal to this Court within 30 days from receipt thereof.

In *Silicon Philippines, Inc. (Formerly Intel Philippines Manufacturing, Inc.) vs. Commissioner of Internal Revenue,*[1] the Supreme Court held that a judicial claim for refund shall be filed within a period of 30 days after the

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[1] G.R. No. 182737, March 2, 2016.

receipt of respondent's decision or ruling or after the expiration of the 120-day [now 90-day] period, whichever is sooner. Aside from a specific exception to the mandatory and jurisdictional nature of the periods provided by the law, any claim filed in a period less than or beyond the 120+30 [now 90+30] days provided by the NIRC is outside the jurisdiction of the CTA.

It is, therefore, my most humble opinion that the judicial claim for refund must be filed within 30 days from receipt of respondent's decision (within the 90-day period) or after the expiration of the 90-day period under Section 112 (c) of the NIRC of 1997, as amended, **whichever is earlier**.

Here, petitioner filed its administrative claim for refund for the third and fourth quarters on March 30, 2022 and June 17, 2022, respectively. Counting 90 days from petitioner's submission of its administrative claim, respondent had until June 28, 2022 within which to decide its claim for the third quarter and September 15, 2022 for the fourth quarter.

Considering that no decision was received by petitioner within the 90-day period for the BIR to act/decide on the administrative claim, petitioner had 30 days from the last day for the BIR to act/decide on the administrative claim to file a judicial claim before this Court. Petitioner thus had until **July 28, 2022** and **October 17, 2022**[2] to file its judicial claim for the third and fourth quarter, respectively. As the petitioner filed its judicial claim on October 17, 2022, the Court acquires jurisdiction only with respect to the refund claim for the fourth quarter.

From all the foregoing, I vote to **DENY** the *Petition for Review* for lack of merit, with respect to petitioner's claim for the fourth quarter and **DISMISS** the *Petition for Review* for lack of jurisdiction, with respect to petitioner's claim for the third quarter.

CORAZON G. FERRER-FLORES
Associate Justice

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[2] Considering that October 15, 2022 falls on a Saturday, petitioner had the next working day, or until October 17, 2022, within which to file its judicial claim.