REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

STEFANINI PHILIPPINES, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 10431

Members:

MANAHAN, *Chairperson,*
REYES-FAJARDO, and
ANGELES, *JJ.*

Promulgated:

JAN 05 2026
1:32 p.m.

x - x

RESOLUTION

REYES-FAJARDO, *J.*:

For the Court's resolution is petitioner's *Motion for Reconsideration (Re: Decision dated June 23, 2025)*[1] posted on July 16, 2025. It mainly seeks to reverse the Court's Decision promulgated on June 23, 2025,[2] which held that petitioner failed to comply with mandatory and jurisdictional 90+30 day periods under Section 112(C) of the NIRC, as amended by Republic Act (RA) No. 10963, in relation to Section 7(a)(1) and (2) of RA No. 1125, as amended by RA No. 9282. The *fallo* of which reads:[3]

> "**WHEREFORE,** CTA Case No. 10431 is DISMISSED, for lack of jurisdiction.
>
> SO ORDERED."

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1 Docket, pp. 1622 – 1639.
2 *Id.* at pp. 1603 - 1613.
3 *Id.* at p. 1612.

Specifically, the Court found that petitioner filed its administrative claim for unused input value-added tax (VAT) refund and its supporting documents on July 15, 2020. Counting ninety (90) days therefrom, the Bureau of Internal Revenue (BIR) had until October 13, 2020 to decide on said administrative claim. As no BIR adverse decision was received by petitioner as of October 13, 2020, said administrative claim was considered denied by law. Counting another thirty (30) days from October 13, 2020, petitioner had until November 12, 2020 to seek judicial redress. Therefore, petitioner's belated filing of its Petition for Review on December 23, 2020, deprived the Court of jurisdiction over its judicial claim for unused input VAT refund for the 1st Quarter of Calendar Year 2018.

In its Motion for Reconsideration (Re: Decision dated June 23, 2025), petitioner concedes that in case of denial of the claim for unused input VAT refund, the taxpayer may, within thirty (30) days from the receipt of the adverse decision, appeal the same with the Court of Tax Appeals.[4] However, petitioner argues that the reckoning of such thirty (30)-day period should commence from receipt of respondent's adverse decision, irrespective of whether it was received within or after the lapse of ninety (90)-day period to decide granted by law.

Petitioner raises the following grounds in support of its position: (1) the amendments introduced by RA No. 10963 on Section 112(C) of the NIRC, as amended, provides that a claimant shall wait for a full or partial denial of the claim for tax refund, before it may invoke the Court's jurisdiction; (2) the legislative intent behind the amendments introduced by RA No. 10963 to Section 112(C) of the NIRC, as amended, provides that a claimant is entitled to wait for the Commissioner of Internal Revenue's action on its administrative claim for refund before it may appeal the same to the Court of Tax Appeals; and, (3) the strict application of the 90+30 day periods under Section 112(C) of the NIRC will result in injustice to petitioner.

Respondent, through its *Comment/Opposition [to Petitioner's Motion for Reconsideration (Re: Decision dated June 23, 2025)]*[5] filed on August 18, 2025 reiterates the ruling of the Court which found that petitioner's belated filing of its Petition for Review on December 23, 2020, deprived the Court of jurisdiction over CTA Case No. 10431.

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4 Par. 12, Docket, p. 1626.
5 Docket, pp. 499- 510.

We find for the respondent.

The Court has already ruled that petitioner should not have waited for the BIR's adverse decision rendered beyond the ninety (90)-day period prescribed by law to act on its administrative claim. Thus, there is no need to belabor petitioner's arguments that merely repackage matters already considered and resolved. The Court is not required to restate, in *seriatim*, its earlier conclusions.

In *Ortigas and Company Limited Partnership vs. Judge Tirso Velasco and Dolores V. Molina, and Dolores V. Molina vs. Hon. Presiding Judge of RTC, Quezon City, Br. 105, and Manila Banking Corporation,*[6] it was held that a Court is not bound to discuss each argument in a motion for reconsideration that merely reiterates matters already resolved, and may properly be dealt with in a general manner, *viz.*:

> *Effect, and Disposition of*
> *Motion for Reconsideration*
>
> The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards be issues raised and submitted for decision. This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; and it would be a needless act, too, with respect to issues raised for the first time, these being, as above stated, deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, ART. VIII, Constitution); *i.e.*, the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion. discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration (Re: Decision dated June 23, 2025)* is **DENIED** for lack of merit. The Decision promulgated on June 23, 2025 is **AFFIRMED.**

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6 G.R. Nos. 109645 and 112564, Resolution, March 4, 1996.

SO ORDERED.

Catherine T. Manahan

CATHERINE T. MANAHAN
Associate Justice

Marian Ivy F. Reyes-Fajardo

MARIAN IVY F. REYES-FAJARDO
Associate Justice

(Reiterating my Dissenting Opinion in the Assailed Decision)
HENRY S. ANGELES
Associate Justice