REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

ASURION HONG KONG LIMITED ROHQ,
Respondent.

CTA EB NO. 2257
(CTA Case No. 9518)

Present:
DEL ROSARIO, *P.J.,*
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO, *and*
CUI-DAVID, *JJ.*

Promulgated:
FEB 24 2022 3:53pm

x- -x

RESOLUTION

RINGPIS-LIBAN, ***J.:***

This resolves Petitioner's "Motion for Reconsideration (RE: Decision Promulgated June 23, 2021)"[1] ("Motion for Reconsideration") filed on July 26, 2021 *via* registered mail, with Respondent's "Comment (Re: Petitioner's Motion for Reconsideration dated July 26, 2021)"[2] ("Comment") filed on November 15, 2021.

Petitioner's Motion for Reconsideration prays for the following:

1) That the "Petition for Review" filed on June 11, 2020 through registered mail, be given due course;

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[1] Rollo, pp. 91-103.
[2] *Id.*, 107-116.

2) That the Decision[3] promulgated on June 23, 2021 ("Assailed Decision") be set aside; and

3) That a new decision be rendered denying Respondent's claim for refund or issuance of tax credit certificate in the amount of Php4,065,163.03, allegedly representing unutilized input value-added tax ("VAT") attributable to its zero-rated sales of services for the period September 01, 2014 to December 31, 2014.

The dispositive portion of the Assailed Decision reads:

> "**WHEREFORE**, premises considered, the instant Petition for Review is **DENIED**. The Decision dated October 02, 2019 and the Resolution dated February 24, 2020 of the Second Division in the case docketed as CTA Case No. 9518 are **AFFIRMED**.
>
> **SO ORDERED.**"[4]

In his Motion for Reconsideration, Petitioner contends that Respondent's sales of services that do not qualify to zero-rating should be subjected to twelve percent (12%) output VAT. Petitioner also avers that Respondent's documentary exhibits, in support of its refund claim, are inadmissible and has no probative value.

On the other hand, Respondent in its Comment maintains that Petitioner's Motion for Reconsideration deserve scant consideration and should be denied outright for being a rehash of its original "Petition for Review".

We agree with Respondent.

Petitioner's contentions are mere reiterations of the arguments raised in its "Petition for Review". 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 warrant a reconsideration of the Assailed Decision.

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3 *Id.*, pp. 77-86.

4 *Id.*, Decision dated June 23, 2021, p. 85.

WHEREFORE, premises considered, Petitioner's "Motion for Reconsideration (Re: Decision Promulgated June 23, 2021)" is **DENIED** for lack of merit.

SO ORDERED.

Ma. Belen M. Ringpis-Liban

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

Catherine T. Manahan
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

LANEE S. CUI-DAVID
Associate Justice