REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

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COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA EB No. 2480** *(CTA Case No. 10016)*
- versus -	
CARMEN COPPER CORPORATION, *Respondent.*	

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CARMEN COPPER CORPORATION, *Petitioner,*	**CTA EB No. 2515** *(CTA Case No. 10016)* Present:
- versus –	**DEL ROSARIO**, *PJ,* **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** and **ANGELES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	**Promulgated:** DEC 2 9 2023 11:35 am

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RESOLUTION

REYES-FAJARDO, J.:

For the Court's resolution are the Commissioner of Internal Revenue (CIR)[1] and Carmen Copper Corporation (Carmen Copper)'s[2]

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[1] Filed on January 23, 2023. *Rollo* (CTA EB No. 2480), pp. 137-149.
[2] Filed *via* registered mail on February 3, 2023; received by the Court on February 9, 2023. *Rollo* (CTA EB No. 2480), pp. 151-168.

respective Motions for Reconsideration of the Decision promulgated on January 10, 2023. In the Assailed Decision, the Court upheld the ruling of the Court of Tax Appeals Second Division (Court in Division), which granted Carmen Copper's claim for refund to the extent of ₱10,585,608.98, representing unutilized excess input Value-Added Tax (VAT) attributable to its zero-rated sales/receipts relative to the third quarter of taxable year 2016.

In support of its motion, the CIR insists that: (a) Carmen Copper's refund should have been denied in its entirety because no attributability was established between input tax on purchases vis-à-vis Carmen Copper's zero-rated sales;[3] (b) the Court in Division should have confined itself to whether the CIR's findings had been consistent with law[4] and disallowed Carmen Copper from submitting documents the latter failed to present at the administrative level.[5]

For its part, Carmen Copper reiterates the following arguments in its motion:

> Sales of [Board of Investments]-Registered Enterprises are zero-rated for VAT purposes by mere fact of actual exportation.[6]
>
> The issuance of sales invoices does not control the recognition of sales revenues.[7]
>
> Due process requires that the taxpayer must be informed of the factual and legal bases supporting the administrative decision of the Respondent.[8]
>
> Input VAT denied for being allocable to disallowed zero-rated sales is improper in the case of 100% BOI-Registered exporters.[9]

Carmen Copper also filed a Comment on the CIR's Motion for Reconsideration.[10] On the other hand, the CIR no longer responded to Carmen Copper's motion.[11]

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[3] *Rollo* (CTA EB No. 2480), p. 139.
[4] *Rollo* (CTA EB No. 2480), p. 145.
[5] *Rollo* (CTA EB No. 2480), p. 147.
[6] *Rollo* (CTA EB No. 2480), p. 153.
[7] *Rollo* (CTA EB No. 2480), p. 160.
[8] *Rollo* (CTA EB No. 2480), p. 164.
[9] *Rollo* (CTA EB No. 2480), p. 166.
[10] *Rollo* (CTA EB No. 2480), pp. 175-178.
[11] Per Records Verification issued by the Judicial Records Division on May 18, 2023.

The parties' respective motions were submitted for resolution on October 4, 2023.[12]

After a careful review of the records of the present case, the Court finds no compelling reason to reverse or modify the Assailed Decision. The instant motions raise the same arguments already passed upon and discussed at length by the Court. Both parties failed to adduce any substantial argument to warrant reconsideration or modification of the Assailed Decision. It is already settled that if the issues raised in the motion for reconsideration are mere reiterations of those which have already been passed upon and, in fact, adjudged as unmeritorious by the Court, these cannot be regarded as substantial and no longer require another full-blown discussion. Any further discourse will only be unnecessary and repetitive.[13]

WHEREFORE, in light of the foregoing considerations, the Motion for Reconsideration filed by the Commissioner of Internal Revenue on January 23, 2023 and Motion for Reconsideration filed by Carmen Copper Corporation on February 3, 2023 of the Decision promulgated on January 10, 2023 are **DENIED** for lack of merit.

SO ORDERED.

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

WE CONCUR:

I reiterate my Dissenting Opinion in the Assailed Decision.
ROMAN G. DEL ROSARIO
Presiding Justice

[12] Resolution dated October 4, 2023.
[13] *Social Justice Society (SJS) Officers, et al. v. Lim*, G.R Nos. 187836 & 187916, March 10,2015.

I reiterate my Concurring Opinion.
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

I maintain my stand with the Presiding Justice's Dissenting Opinion.
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

I join in the Presiding Justice's Dissenting Opinion.
HENRY S. ANGELES
Associate Justice