REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

NIPPON EXPRESS PHILIPPINES CORPORATION,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 10489

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

Promulgated:

DEC 13 2024
4:18 p.m.

x- -x

RESOLUTION

REYES-FAJARDO, *J*.:

For the Court's resolution is petitioner's Motion for Reconsideration ("Motion")[1] filed on July 26, 2024, with respondent's Opposition (Re: Motion for Reconsideration of the Decision dated 5 July 2024)[2] filed on August 14, 2024.

In the assailed Decision promulgated on July 5, 2024,[3] the Court denied petitioner's claim for refund in the amount of ₱20,899,347.46, representing its alleged unutilized input value-added tax (VAT), for the 3rd quarter of taxable year (TY) 2018 or the period from July 1, 2018 to September 30, 2018.

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1 Docket – Vol. III, pp. 1241 to 1249.
2 *Id.* at pp. 1251 to 1255.
3 *Id.* at pp. 1174 to 1240.

To justify the grant of input VAT refund, the Court explained that petitioner must establish compliance with the following requisites:

1. the refund claim is filed with the BIR within two years after the close of the taxable quarter when the sales were made;
2. in case of full or partial denial of the refund claim, or the failure on the part of the Commissioner to act on the said claim within a period of ninety (90) days, the judicial claim has been filed with this Court, within thirty (30) days from receipt of the decision or after the expiration of the said 90-day period;
3. the taxpayer is a VAT-registered person;
4. the taxpayer is engaged in zero-rated or effectively zero-rated sales;
5. for 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 have been duly accounted for in accordance with the Bangko Sentral ng Pilipinas (BSP) rules and regulations;
6. the input taxes are not transitional input taxes;
7. the input taxes are due or paid;
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; and
9. the input taxes have not been applied against output taxes during and in the succeeding quarters.

Relative to the ninth requisite, the Court found that for the 3rd quarter of TY 2018 or the period from July 1, 2018 to September 30, 2018, petitioner had no unutilized input VAT attributable to its zero-rated sales which may be the subject of a claim for refund.

In the Motion, petitioner raises the same arguments on its supposed compliance with the requisites for the grant of input VAT refund under Section 112 (A) of the 1997 National Internal Revenue Code, as amended.

The Motion is denied.

Indeed, the arguments raised by petitioner, were already passed upon by the Court, and found wanting in the assailed Decision.

The Court finds no need to restate pertinent portions of the Decision or re-write the *ponencia* in accordance with the outline of the instant motion.[4] The pronouncement in *Social Justice Society (SJS) Officers, et al. v. Lim*[5] on the effect and disposition of a motion for reconsideration is instructive:

> 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 the 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, petitioner's Motion for Reconsideration, filed on July 26, 2024 is **DENIED,** for lack of merit.

SO ORDERED.

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

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4 See *Social Justice Society (SJS) Officers, et al. v. Lim*, G.R. Nos. 187836 & 187916, March 10, 2015.

5 *Id.*

We Concur:

CATHERINE T. MANAHAN
Associate Justice

HENRY S. ANGELES
Associate Justice