REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

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COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB NO. 1227** (CTA Case No. 8481)
- versus -	Present: **DEL ROSARIO,** *PJ* **CASTAÑEDA, JR. BAUTISTA, UY, CASANOVA, FABON-VICTORINO, MINDARO-GRULLA, RINGPIS-LIBAN,** *and* **MANAHAN,** *JJ.*
NOKIA (PHILIPPINES), INC. Respondent.	Promulgated: MAR 17 2017 3:35 p.m.

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RESOLUTION

RINGPIS-LIBAN, *J.*:

This resolves petitioner's Motion for Reconsideration Re: Decision dated August 11, 2016[1] filed on September 9, 2016 seeking to modify the Decision[2] promulgated on August 11, 2016 (assailed Decision). In response thereto, respondent filed its Comment[3] on December 20, 2016

The dispositive portion of the assailed Decision reads as follows:

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[1] Docket, pp. 126-135.
[2] Id. at pp. 104-119.
[3] Id. at pp. 141-146.

> **WHEREFORE**, premises considered, the Court hereby **DENIES** the instant Petition. The Decision dated July 2, 2014 and Resolution dated September 16, 2014 of the Second Division are hereby **AFFIRMED**.[4]

In his motion, petitioner argues that the claim for refund for creditable input VAT should be denied for respondent's failure to establish the recipients of its services are doing business outside the Philippines.

After a careful consideration of the ground raised in the motion for reconsideration, the Court finds that the issues and arguments raised therein had already been amply discussed, passed upon and considered by this Court in the assailed Decision. Petitioner's arguments constitute neither compelling nor cogent reason to modify, much less reverse our Decision dated August 11, 2016.

We reiterate our finding that –

> There is no evidence presented before the Court showing that respondent's client has an existing business in the Philippines. The Court's conclusion must be based on facts. Hence, we cannot conclude, based on Note 1 of the Notes to Financial Statements, that respondent's client is doing business in the Philippines.
>
> We can, however, and so hold that respondent duly proved that its client is a nonresident foreign corporation based on the following evidence presented in court: (1) Extract From Trade Register issued by the National Board of Patents and Registration of Finland; and (2) Certification of Non-registration of Company issued by the SEC.[5]

WHEREFORE, premises considered, petitioner Commissioner of Internal Revenue's Motion for Reconsideration Re: Decision dated August 11, 2016 is hereby **DENIED** for lack of merit.

SO ORDERED.

Ma. Belen M. Ringpis-Liban

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

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[4] Docket, p. 118.
[5] Id.

WE CONCUR:

(I maintain my Dissenting Opinion)
ROMAN G. DEL ROSARIO
Presiding Justice

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

LOVELL R. BAUTISTA
Associate Justice

(I maintain my Dissenting Opinion)
ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice