Republic of the Philippines
**COURT OF TAX APPEALS**
Quezon City

***FIRST DIVISION***

**MY SOLID TECHNOLOGIES & DEVICES CORPORATION,**
Petitioner,

-versus-

**COMMISSIONER OF INTERNAL REVENUE,**
Respondent.

**CTA Case No. 8854**
For*:* Assessment

Members:

**DEL ROSARIO, P.J., *Chairperson***
**UY, and**
**MINDARO-GRULLA, JJ.**

Promulgated:

AUG 04 2017 ; 11:27am

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# DECISION

**MINDARO-GRULLA, J.:**

This resolves the Petition for Review filed by My Solid Technologies and Devices Corporation pursuant to Section 7(a)(2)[1] of Republic Act (RA) No. 1125[2], as amended, as well as Section 3(a)(2)[3]

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[1] Sec. 7. *Jurisdiction.* - The CTA shall exercise:
(a) Exclusive appellate jurisdiction to review by appeal, as herein provided:
(2) Inaction by the Commissioner of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees of other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue, where the National Internal Revenue Code provides a specific period for action, in which case the inaction shall be deemed a denial; xxx.

[2] Act Creating the Court of Tax Appeals.

[3] Sec. 3. *Cases within the jurisdiction of the Court in Division.* – The Court in Division shall exercise:
(a) Exclusive original over or appellate jurisdiction to review by appeal the following:
(2) Inaction by the Commissioner of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue, where the National Internal Revenue Code or other applicable law provides a specific period for action: *Provided,* that in case of disputed assessments, the inaction of the Commissioner of Internal Revenue within the one hundred eighty day-period under Section 2228 of the National Internal Revenue Code shall be deemed a denial for purposes of allowing the taxpayer to appeal his case to the Court and does not necessarily constitute a formal decision of the Commissioner of Internal Revenue on the tax case; xxx.

of Rule 4 and Section 4(a)[4] of Rule 8 of the Revised Rules of the Court of Tax Appeals, as amended, against the Commissioner of Internal Revenue.

Petitioner My Solid Technologies and Devices Corporation seeks the cancellation and withdrawal of the assessment issued against it by the Commissioner of Internal Revenue for alleged deficiency value-added tax (VAT) covering the period from January 1, 2012 to June 30, 2012 in the aggregate amount of ₱65,928,415.74.

Petitioner is a corporation duly organized and existing under Philippine laws.[5] It is registered with the Bureau of Internal Revenue (BIR) with Taxpayer's Identification No. (TIN) 007-283-114-000, as evidenced by its Certificate of Registration No. OCN9RC0000312624 dated May 18, 2009.[6]

On the other hand, respondent is the duly appointed Commissioner of the Bureau of Internal Revenue who has the power to decide disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties imposed in relation thereto or other matters arising under the National Internal Revenue Code (NIRC) or other laws or portions thereof administered by the BIR. He holds office at the BIR National Office Building, Agham Road, Diliman, Quezon City.

On April 23, 2012, petitioner filed its Quarterly VAT Return[7] for the 1st quarter of 2012, but the said return was later amended on May 2, 2012.[8]

On May 29, 2012, the Securities and Exchange Commission (SEC) approved the Plan and Agreement and the Articles of Merger executed by petitioner, as the surviving corporation, and Mytel Mobility Solutions, Inc. ("Mytel" for brevity), as the absorbed corporation, on April 25, 2012.[9]

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[4] Sec. 4. *Where to appeal; mode of appeal.* –
(a) An appeal from a decision or ruling or the inaction of the Commissioner of Internal Revenue on disputed assessments or claim for refund of internal revenue taxes erroneously or illegally collected, the decision or ruling of the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade & Industry, the Secretary of Agriculture, and the Regional Trial Court in the exercise of their original jurisdiction, shall be taken to the Court by filing before it a petition for review as provided in Rule 42 of the Rules of Court. The Court in Division shall act on the appeal.

[5] Exhibits "P-8", and "P-7", Docket, vol. III, pp. 968 to 979 and 946 to 967, respectively

[6] Par. 2, Joint Stipulation of Facts and Issues (JSFI), Docket, vol. I, pp. 270 to 271; Exhibit "P-9", Docket, vol. I, p. 228

[7] Exhibit "P-3", Docket, vol. I, p. 152

[8] Exhibit "P-4", Docket, vol. I, p. 161

[9] Exhibit "P-7", Docket, vol. III, pp. 946 to 967

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Petitioner and Mytel both filed their respective Quarterly VAT Returns for the 2nd quarter of 2012 on July 25, 2012.[10]

On February 6, 2013, respondent issued a Letter of Authority (LOA) No. LOA-V08-2013-00000066 which authorized Revenue Officer Jasmin Pawingi and Group Supervisor Leonora Bornales to examine petitioner's books of accounts for the period covering January 1, 2012 to June 30, 2012 in connection with respondent's VAT Audit Program under Revenue Memorandum Order (RMO) No. 20-2012. The LOA was received by a certain Ms. Celeste H. Cerillo on February 8, 2013.[11] Respondent informed petitioner, through a Notice for an Informal Conference dated June 25, 2013, that the latter was found to be liable for deficiency VAT for the period covering January 1, 2012 to June 30, 2012 in the amount of ₱61,316,119.26.[12]

Subsequently, respondent issued a Preliminary Assessment Notice (PAN) dated October 31, 2013 with attached Details of Discrepancies and received by petitioner on even date, assessing the latter for deficiency VAT in the aggregate amount of ₱61,449,073.64 covering the period of January 1, 2012 to June 30, 2012.[13]

Respondent subsequently issued a Formal Assessment Notice (FAN)[14] on December 2, 2013 with attached Details of Discrepancies, which petitioner received on December 3, 2013, requesting petitioner to pay the alleged deficiency VAT in the total amount of ₱65,928,415.74, computed as follows:[15]

| | | | | |
|---|---|---|---|---|
| Taxable receipts per VAT returns | | | | ₱ 340,184,183.99 |
| Output tax | | | | 40,822,102.08 |
| Less: | Input tax carried over from previous quarter | | ₱ 11,448,182.73 | |
| | Claimed input tax | | 40,017,741.93 | |
| | Total available input tax | | ₱ 51,465,924.66 | |
| | Less: | Disallowed IT carried over from previous quarter | 11,448,182.73 | |
| | | Unsupported input tax | 40,017,741.93 | |
| | | Excess IT carried over to succeeding quarter | 10,159,773.44 | (10,159,733.44) |
| VAT Payable | | | | ₱ 50,981,875.52 |
| Less: Payments per ITS | | | | 42,265.56 |
| Basic Value Added Tax due | | | | ₱ 50,939,609.96 |
| Add: Interest (7/26/12 to 1/14/14) | | | | 14,988,805.78 |
| Total Amount Due | | | | ₱ 65,928,415.74 |

10 Exhibits "P-5" and "P-6", Docket, vol. I, pp. 164 and 179
11 Par. 3, JSFI, Docket, vol. I, p. 271; Exhibit "R-1", BIR records, p. 4
12 Par. 4, JSFI, Docket, vol. I, p. 271; Exhibit "R-3", BIR records, pp. 188 to 189
13 Par. 5, JSFI, Docket, vol. I, p. 271; Exhibit "R-5", BIR records, pp. 205 to 206
14 Exhibit "P-1", Docket, vol. I, p. 130
15 Pars. 6 and 7, JSFI, Docket, vol. I, p. 271; Exhibit "R-6", BIR records, pp. 208 to 210

Consequently, petitioner administratively protested the said assessment on January 2, 2014.[16]

Due to the inaction of respondent on petitioner's protest, the latter filed this Petition for Review[17] on July 31, 2014.

Respondent filed his Answer[18] on September 5, 2014 and interposed the following special and affirmative defenses:

> "6. Respondent reproduces and repleads all the foregoing allegations insofar as they are relevant to her defenses which are discussed hereunder and incorporates them herein by way of reference and, in addition thereto, most respectfully avers THAT:
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> 7. Section 228 of the 1997 Tax Code partly reads as follows:
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> > 'Sec. 228. Protesting Assessment
> >
> > Such assessment may be protested administratively by filing a request for reconsideration or reinvestigation within thirty (30) days from receipt of the assessment in such form and manner as may be prescribed by implementing rules and regulations. Within sixty (60) days from filing of the protest, all relevant supporting documents shall have been submitted, otherwise, the assessment shall become final.
> >
> > If the protest is denied in whole or in part, or is not acted upon within one hundred eighty (180) days from submission of documents, the taxpayer adversely affected by the decision or inaction may appeal to the Court of Tax Appeals within thirty (30) days from receipt of the said decision, or from the lapse of one hundred eighty (180)-day period; otherwise, the decision shall become final, executory and demandable.'

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16 Exhibit "P-2", Docket, vol. I, pp. 135 to 150
17 Docket, vol. I, pp. 6 to 26
18 Docket, vol. I, pp. 94 to 99

7.1 Implementing the aforesaid provision, Section 3, 3.1.5 of Revenue Regulations No. 12-99 dated September 6, 1999, provides that that taxpayer shall submit the required documents in support of its protest within sixty (60) days from the date of filing of the protest, otherwise, The phrase 'submit the required documents' includes submission or presentation of the pertinent documents for scrutiny and evaluation by the Revenue Officer conducting the audit and the said Revenue Officer shall state this fact in his report of investigation. In the instant case, despite the length of time given to herein petitioner, it failed to submit the required documents in support of its protest against the Formal Assessment Notice. Consequently, the assessment became final, executory and demandable. As such, this Honorable Court has no jurisdiction to act on the instant petition.

8. Further yet, Section 7 and 11 of Republic Act (RA) No. 1125, as amended by RA No. 9282 and RA No. 9503, which enumerates the cases over which the Court of Tax Appeals has appellate jurisdiction, relevantly states:

> 'Sec. 7. Jurisdiction. – The CTA shall exercise:
>
> (a). Exclusive appellate jurisdiction to review by appeal, as herein provided:
>
> (1). Decisions of the Commissioner of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue or other laws administered by the Bureau of Internal Revenue;
>
> (2). Inaction by the Commissioner of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue Code provides a specific period of action, in which case the inaction shall be deemed a denial;
>
> 'Sec. 11. Who may appeal; Mode of Appeal; Effect of Appeal. – Any party adversely affected by a

> decision, ruling or inaction of the Commissioner of Internal Revenue, the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade and Industry or the Secretary of Agriculture or the Central Board of Assessment Appeals or the Regional Trial Courts may file an appeal with the CTA within thirty (30) days after the receipt of such decision or ruling or after the expiration of the period fixed by law for action as referred to in Section 7(a)(2) herein.

9. Indubitably, the Court of Tax Appeals, being a court of special jurisdiction, can take cognizance only of matters that are clearly within its jurisdiction (Allied Banking Corporation vs. Commissioner of Internal Revenue, G.R. No. 175097, February 5, 2010 citing Rizal Commercial Banking Corporation vs. Commissioner of Internal Revenue, G.R. No. 168498, 522 SCRA 144, 150). Its jurisdiction may only be invoked in the particular instances enumerated in Section 7 of Republic Act (RA) No. 1125, as amended by Section 7 of RA No. 9282 (Moog Controls Corporation Philippine Branch vs. Commissioner of Internal Revenue, CTA EB. No. 44, May 10, 2005). Verily, Section 3, Rule 4 of the Revised Rules of the Court of Tax Appeals provides that only decisions of the Commissioner of Internal Revenue (CIR) in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code (NIRC) or other laws administered by the Bureau of Internal Revenue can be subject of appeal before this Court. And considering that the petitioner failed to file the necessary supporting documents, the assessment in the instant case already became final and executory, and demandable.

10. At the outset, the Formal Assessment Notice (FAN) and its Details of Discrepancies both dated December 2, 2013, reflect the internal revenue liabilities of the petitioner for the taxable period from January 1, 2012 to June 30, 2012, to wit:

. x x x

> **Disallowed input tax carried over from previous quarter, ₱11,448,182.73.** – Analysis of your 2nd quarter return disclosed that you have input tax carried over from previous quarter in the amount of ₱11,448,182.73, however, upon verification of previous vat return there was no excess input tax to be carried forward to the 2nd

quarter. Subsequently, it was unveiled that the Board of Directors of your company and Mytel Mobilities Solutions, Inc. (Mytel) had approved the plan of merger effective May 29, 2012, in which your company will be the surviving entity, thus, the unused input tax of Mytel in the amount of ₱10,159,73.44 was being carried in your 2nd quarter return. However, per our records there was no application for merger or any notification filed in the BIR. Please be informed that Section 235 (e) of the Tax Code prescribes that ***'Corporations and partnerships contemplating dissolution must notify the Commissioner and shall not be dissolved until cleared of any tax liability.'*** Moreover, Sec. 236 (F) of the NIRC states that ***'The registration of any person who ceases to be liable to a tax type shall be cancelled upon filing with the Revenue District Office where he is registered an application for registration information update in a form prescribed therefor.*** In the view of the above, the unused input tax of Mytel cannot be allowed as carried over by your company.

**Unsupported Input Tax, ₱40,017,741.93** – Verification disclosed that you claimed input tax in the amount of ₱40,503,645.60. Upon audit, it was found that the claimed input tax of ₱38,072,631.00 came from importation made by Mytel of June 2012 but since you failed to notify the BIR through filing of an application of merger/cancellation pursuant to Sec. 235 (e) and Sec. 236 (F) of the NIRC, therefore, the said claimed input tax cannot be allowed as deduction from your output tax. With regard to the remaining input tax of ₱2,431,014.60, during audit you presented official receipts and sales invoices, however, your claimed input tax per summary lit of purchases did not match with the presented documents, hence, disallowed pursuant to Section 110 of NIRC as implemented by Revenue Regulation No. 16-2005.

**Excess Input tax Carried Over to Succeeding Quarter, ₱10,159,773.44** – The excess input tax was not applied against the allowable input tax in computing deficiency value-added tax since this was already carried over to the next succeeding period/quarter(s) as provided under Section 110 (B) of the Tax Code, as amended.

11. Further yet, A revenue regulation, the issuance of which is authorized by statute, has the force and effect of law (*Vitug & Accosta, Tax Law and Jurisprudence, 3rd Edition, p. 55*);

12. Assessment are *prima facie* presumed correct and made in good faith. The taxpayer has the duty of proving otherwise. In the absence of proof of any irregularities in the performance of official duties, an assessment will not be disturbed. *(Aban, Law of Basic Taxation in the Philippines, 1st Edition, p. 109)*;

13. Over and above all, petitioner should be reminded that taxes are important because it is the lifeblood of the government and so should be calculated without unnecessary hindrance (Commissioner vs. Algue, Inc. L-28896, 17 February 1988). Taxes are enforced proportional contribution from persons and property levied by the state, thus, no one is considered entitled to recover that which he must give up to another.- **Non videtur quisquam id capere quod ei necesse est alii restitutere**."

On January 28, 2015, the Pre-Trial Brief (for the Respondent)[19] was filed through registered mail and received by this Court on February 4, 2015; while petitioner's Pre-Trial Brief[20] was submitted on March 6, 2015. Subsequently, the parties filed their Joint Stipulation of Facts and Issues[21] on March 27, 2015, which the Court approved on April 8, 2015.[22] As such, the Court terminated the Pre-Trial on April 8, 2015[23] and issued a Pre-Trial Order[24] on April 22, 2015.

During trial, petitioner presented Mr. Jundelito C. Abiera as its sole witness. Petitioner formally offered its testimonial and documentary evidence, which the Court admitted, except for Exhibits "P-12-231" and "P-12-291".[25]

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19 Docket, vol. I, pp. 112 to 113
20 Docket, vol. I, pp. 116 to 129
21 Docket, vol. I, pp. 270 to 283
22 Resolution, Docket, vol. I, pp. 288 to 289
23 *Ibid.*
24 Docket, vol. I, pp. 291 to 299
25 Resolution dated February 17, 2016, Docket, vol. III, pp. 1456 to 1457

The documentary exhibits offered by petitioner are as follows:

| Exhibit | Description |
|---|---|
| P-1 | Formal Assessment Notice (FAN) and Details of Discrepancies dated December 2, 2012 which petitioner received on December 3, 2012 |
| P-2 | Request for Reconsideration of the FAN filed by petitioner on January 2, 2014 |
| P-3 | Petitioner's Original Quarterly VAT Return for the 1st quarter of CY 2012, with attached schedules, stamped as received by the Bureau of Internal Revenue (BIR), Revenue District Office (RDO) No. 52 on April 19, 2012 |
| P-4 | Petitioner's Amended Quarterly VAT Return for the 1st quarter of CY 2012 stamped as received by the BIR, RDO No. 52 on May 2, 2012 |
| P-5 | Petitioner's Quarterly VAT Return for the 2nd quarter of CY 2012, with attached schedules, stamped as received by the BIR, RDO No. 52 on July 25, 2012 |
| P-6 | Mytel Mobility Solution, Inc.'s (MyTel) Quarterly VAT Return for the 2nd quarter of CY 2012, with attached schedules, stamped as received by the BIR, RDO No. 52 on July 25, 2012 |
| P-7 | Certificate of Filing of the Articles and Plan of Merger between MyTel and MySolid, which was approved by the SEC on May 29, 2012 |
| P-8 | Petitioner's Certificate of Filing of Amended Articles of Incorporation, with attached Amended Articles of Incorporation, issued by the SEC on March 3, 2011 |
| P-9 | Petitioner's BIR Certificate of Registration |
| P-10 | Summary of documents supporting petitioner's input VAT on importation of goods for June 2012 |
| P-10-1 to P-10-5 | Bureau of Customs' (BOC) Statements of Settlement of Duties and Taxes and Import Entry & Internal Revenue Declarations (IEIRD) covering the input VAT on petitioner's importation of goods in June 2012 |
| P-11 | Amended Sworn Statement of Mr. Jundelito C. Abiera dated March October 9, 2015 |
| P-11-a | Signature of Mr. Jundelito C. Abiera in the Amended Sworn Statement dated March October 9, 2015 |
| P-12-1 | Official Receipt (OR) No. 2311 dated July 6, 2012 issued by Dalniezen Custom Brokerage, Inc. ("Dalniezen") with attached Payment Voucher |
| P-12-2 | Sales Invoice (SI) No. 12323 dated June 29, 2012 issued by Dalniezen |
| P-12-3 | OR No. SH-L002459234-5 dated June 29, 2012 issued by the Philippine Ports Authority (PPA) |
| P-12-4 | Billing Invoice No. SO# 22 dated June 29, 2012 issued by Asian Terminals Inc. (ATI) |
| P-12-5 | OR No. 34397 dated June 27, 2012 issued by Cyrus Logistics, Inc. |

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| P-12-6 | OR No. 2310 dated July 6, 2012 issued by Dalniezen with attached Payment Voucher |
| P-12-7 | SI No. 12313 dated June 21, 2012 issued by Dalniezen |
| P-12-8 | OR No. SH-L002453420-9 dated June 21, 2012 issued by PPA |
| P-12-9 | Billing Invoice no. SO # 24 dated June 21, 2012 issued by ATI |
| P-12-10 | OR No. 34366 dated June 20, 2012 issued by Cyrus Logistics, Inc. |
| P-12-11 | OR No. 12683 dated July 13, 2012 issued by Airtropolis Consolidator Phils., Inc. with attached Payment Voucher |
| P-12-12 | OR No. 1057807 dated June 22, 2012 issued by Philippine Skylanders, Inc. |
| P-12-13 | OR No. 01801 dated June 21, 2012 issued by Eagle Express Lines, Inc. |
| P-12-14 | Import Entry and Internal Revenue Declaration with Reference No. AIMNL1206008700 issued |
| P-12-15 | OR No. 2306 dated June 22, 2012 issued by Dalniezen with attached Payment Voucher |
| P-12-16 | OR No. 34306 dated June 14, 2012 issued by Cyrus Logistics, Inc. |
| P-12-17 | OR No. 2303 dated June 15, 2012 issued by Danielzen with attached Payment Voucher |
| P-12-18 | OR No. 34229 dated June 5, 2012 issued by Cyrus Logistics, Inc. |
| P-12-19 | OR No. 1421 dated June 15, 2012 issued by AB&N Manpower Management, Inc. with attached Payment Voucher |
| P-12-20 | SI No. 8660 dated May 31, 2012 issued by AB&N Manpower Management, Inc. |
| P-12-21 | SI No. 8674 dated June 7, 2012 issued by AB&N Manpower Management, Inc. |
| P-12-22 | SI No. 8661 dated May 31, 2012 issued by AB&N Manpower Management, Inc. |
| P-12-23 | SI No. 8665 dated June 7, 2012 issued by AB&N Manpower Management, Inc. |
| P-12-24 | SI No. 8649 dated May 24, 2012 issued by AB&N Manpower Management, Inc. |
| P-12-25 | SI No. 8651 dated May 24, 2012 issued by AB&N Manpower Management, Inc. |
| P-12-26 | OR No. 1420 dated June 15, 2012 issued by AB&N Manpower Management, Inc.with attached Payment Voucher |
| P-12-27 | SI No. 8650 dated May 24, 2012 issued by AB&N Manpower Management, Inc. |
| P-12-28 | SI No. 8664 dated June 7, 2012 issued by AB&N Manpower Management, Inc. |
| P-12-29 | OR No. 1423 dated June 22, 2012 issued by AB&N Manpower Management, Inc.with attached Payment Voucher |
| P-12-30 | SI No. 8676 dated June 12, 2012 issued by AB&N Manpower Management, Inc. |
| P-12-31 | SI No. 8678 dated June 12, 2012 issued by AB&N Manpower Management, Inc. |

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| P-12-32 | OR No. 1425 dated June 30, 2012 issued by AB&N Manpower Management, Inc. with attached Payment Voucher |
| P-12-33 | SI No. 8677 dated June 12, 2012 issued by AB&N Manpower Management, Inc. |
| P-12-34 | OR No. 1384 dated July 6, 2012 issued by AB&N Manpower Management, Inc.with attached Payment Voucher |
| P-12-35 | SI No. 8714 dated June 27, 2012 issued by AB&N Manpower Management, Inc. |
| P-12-36 | OR No. 1385 dated July 6, 2012 issued by AB&N Manpower Management, Inc.with attached Payment Voucher |
| P-12-37 | SI No. 8711 dated June 27, 2012 issued by AB&N Manpower Management, Inc. |
| P-12-38 | OR No. 1386 dated July 6, 2012 issued by AB&N Manpower Management, Inc.with attached Payment Voucher |
| P-12-39 | SI No. 8710 dated June 7, 2012 issued by AB&N Manpower Management, Inc. |
| P-12-40 | SI No. 8712 dated June 27, 2012 issued by AB&N Manpower Management, Inc. |
| P-12-41 | OR No. 0309 dated July 20, 2012 issued by Accelltech Corporation with attached Payment Voucher |
| P-12-42 | SI No. 1290 dated April 18, 2012 issued by Acceltech Corporation |
| P-12-43 | SI No. 1292 dated April 20, 2012 issued by Accelltech Corporation |
| P-12-44 | SI No. 1310 dated April 23, 2012 issued by Accelltech Corporation |
| P-12-45 | SI No. 1311 dated April 24, 2012 issued by Accelltech Corporation |
| P-12-46 | OR No. 1304 dated June 22, 2012 issued by Best Options Assistance, Inc. with Payment Voucher |
| P-12-47 | OR No. 1311 dated June 6, 2012 issued by Best Options Assistance, Inc. with attached Payment Voucher |
| P-12-48 | OR No. 192994-A dated June 25, 2012 issued by Sun Cellular with attached Payment Voucher |
| P-12-49 | OR No. BSP-2-000461344 dated June 21, 2012 issued by Sun Cellular with Payment Voucher |
| P-12-50 | OR No. BSP-2-000461346 dated June 21, 2012 issued by Sun Cellular with Payment Voucher |
| P-12-51 | OR No. BSP-2-000461345 dated June 21, 2012 issued by Sun Cellular with Payment Voucher |
| P-12-52 | OR No. 0035 dated July 13, 2012 issued by DSIPOST, INC. with attached Payment Voucher |
| P-12-53 | OR No. 0284 dated June 15, 2012 issued by Dynamic Management & Marketing, Inc. ("DMMI") with attached Payment Voucher |
| P-12-54 | OR No. 243121 dated August 17, 2012 issued by E-Plus Stationery, Inc. with attached Payment Voucher |
| P-12-55 | OR No. 0302 dated June 22, 2012 issued by E.S.E. Signex Sign Express, Inc. (Signex) with attached Payment Voucher |
| P-12-56 | OR No. 0303 dated June 22, 2012 issued by E.S.E. Signex with attached Payment Voucher |
| P-12-57 | SI No. OS-0363 dated April 23, 2012 issued by Signex |

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| P-12-58 | OR No. 17432 dated June 15, 2012 issued by Eight Arms Agency, Inc. ("Eight Arms") with attached Payment Voucher |
| P-12-59 | OR No. 18000 dated July 20, 2012 issued by Eight Arms with attached Payment Voucher |
| P-12-60 | SI No. 25385 dated June 8, 2012 issued by Faire Technologies, Inc. ("FaireTech") |
| P-12-61 | OR No. 29687 dated June 1, 2012 issued by FaireTech with attached Payment Voucher |
| P-12-62 | SI No. OS-0369 dated May 2, 2012 issued by Signex |
| P-12-63 | SI No. OS-0381 dated May 25, 2012 issued by |
| P-12-64 | SI No. 25396 dated June 8, 2012 issued by Fairtech |
| P-12-65 | SI No. 24825 dated April 25, 2012 issued by Fairtech |
| P-12-66 | OR No. GCPTAC15064575 dated June 21, 2012 issued by Globe Telecom, Inc. with attached Payment Voucher |
| P-12-67 | OR No. GCPTAC15064576 dated June 21, 2012issued by Globe Telecom, Inc. with attached Payment Voucher |
| P-12-68 | OR No. 0204 dated June 6, 2012 issued by Gotravelbliss Corp. with attached Payment Voucher |
| P-12-69 | SI No. 26801 dated June 22, 2012 issued by Infocorp Trading Inc. |
| P-12-70 | SI No. 0890 dated June 13, 2012 issued by Jahena Trading Services, Inc. with attached Purchase Order |
| P-12-71 | SI No. 0910 dated June 21, 2012 issued by Jahena Trading Services, Inc. with attached Purchase Order |
| P-12-72 | OR No. 21413 and Acknowledgement Receipt No. 1525 both dated June 22, 2012 issued by Marvel Destination Managers, Inc. with attached Payment Voucher |
| P-12-73 | OR No. 50782 dated June 29, 2012 issued by Microgenesis Business Systems with attached Payment Voucher |
| P-12-74 | SI No. 68588 dated June 25, 2012 issued by Microgenesis Business Systems with attached Purchase Order |
| P-12-75 | OR No. 0002 dated June 22, 2012 issued by MyVista Builders, Inc. with attached Payment Voucher |
| P-12-76 | SI No. 0138 dated May 21, 2012 issued by OmniSolid Services, Inc. (OmniSolid) |
| P-12-77 | SI No. 0363 dated June 30, 2012 issued by OmniSolid |
| P-12-78 | SI No. 00910 dated April 30, 2012 issued by Solid Laguna Corporation |
| P-12-79 | SI No. 0141 dated May 31, 2012 issued by OmniSolid |
| P-12-80 | SI No. 0140 dated May 31, 2012 issued by OmniSolid |
| P-12-81 | SI No. 0328 dated June 28, 2012 issued by OmniSolid |
| P-12-82 | SI No. 0327 dated June 28, 2012 issued by OmniSolid |
| P-12-83 | SI No. 0317 dated June 27, 2012 issued by OmniSolid |
| P-12-84 | SI No. 0326 dated June 28, 2012 issued by OmniSolid |
| P-12-85 | SI No. 0325 dated June 28, 2012 issued by OmniSolid |
| P-12-86 | SI No. 0329 dated June 29, 2012 issued by OmniSolid |
| P-12-87 | SI No. 0186 dated May 31, 2012 issued by OmniSolid |
| P-12-88 | SI No. 0183 dated May 31, 2012 issued by OmniSolid |
| P-12-89 | SI No. 0184 dated May 31, 2012 issued by OmniSolid |
| P-12-90 | SI No. 0252 dated June 14, 2012 issued by OmniSolid |
| P-12-91 | SI No. 0253 dated June 14, 2012 issued by OmniSolid |
| P-12-92 | OR No. 4837 dated May 17, 2012 issued by Red Ribbon |

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| | Bakeshop, Inc. (Red Ribbon) |
| P-12-93 | OR No. 4835 dated May 17, 2012 issued by Red Ribbon |
| P-12-94 | OR No. 4822 dated May 11, 2012 issued by Red Ribbon |
| P-12-95 | Sales Invoice (SI) No. 052800 dated May 11, 2012 issued by Super Shopping Market, Inc. ("SSMI") |
| P-12-96 | SI No. 052769 dated May 8, 2012 issued by SSMI |
| P-12-97 | OR No. 1407 dated May 25, 2012 issued by AB&N |
| P-12-98 | OR No. 1422 dated June 15, 2012 issued by AB&N |
| P-12-99 | OR No. 323972-001 issued by Peninsula Manila |
| P-12-100 | OR No. 11599 dated May 7, 2012 issued by Starbucks Coffee |
| P-12-101 | OR No. 12712 dated May 8, 2012 issued by UCC Coffee Café Terrace |
| P-12-102 | OR No. 13458 dated May 10, 2012 issued by Starbucks Coffee |
| P-12-103 | OR No. 5476 dated May 10, 2012 issued by Starbucks Coffee |
| P-12-104 | OR No. 0687 dated May 16, 2012 issued by Cucina De las Islas Filipinas Food Corporation |
| P-12-105 | OR No. 4836 dated May 17, 2012 issued by Red Ribbon |
| P-12-106 | OR No. 4830 dated May 17, 2012 issued by LD Whistle Asia, Inc. |
| P-12-107 | OR No. 10031 dated May 18, 2012 issued by Studio Museum Café and Bistro |
| P-12-108 | OR No. 27194 dated May 18, 2012 issued by Sports Grill Philippines, Inc. |
| P-12-109 | OR No. 9771 dated May 18, 2012 issued by Seattle's Best |
| P-12-110 | OR No. 23753 dated May 24, 2012 issued by Jollibee Foods Corporation |
| P-12-111 | Cash Invoice (CI) No. 00584 dated May 2, 2012 issued by Petron Marketing Corporation |
| P-12-112 | CI No. 13752 dated May 4, 2012 issued by Tri-okto Shell Gasoline Station |
| P-12-113 | OR No. 33737 dated May 15, 2012 issued by La Vista Shell Service Station |
| P-12-114 | OR No. 107880 dated May 12, 2012 issued by Magallanes Management Corp. |
| P-12-115 | OR No. 12257 dated May 20, 2012 issued by Estrellita Petroleum Service Station, Inc. |
| P-12-116 | CI No. 12519 dated May 28, 2012 issued by Primera Clase Gas Station, Inc. |
| P-12-117 | CI No. 13963 dated May 28, 2012 issued by Tri-okto Shell Gasoline Station |
| P-12-118 | OR No. BCI-1-000489168 dated May 15, 2012 issued by Sun Cellular |
| P-12-119 | OR No. BCI-1-000489170 dated May 15, 2012 issued by Sun Cellular |
| P-12-120 | OR No. BCI-1-000491406 dated May 5, 2012 issued by Sun Cellular |
| P-12-121 | OR No. 2681 dated June 15, 2012 issued by Follosco Morallos & Herce |
| P-12-122 | OR No. GBICAR06136281 dated May 23, 2012 issued by Globe Telecom, Inc. |
| P-12-123 | OR No. GBICAR06136280 dated May 23, 2012 issued by Globe Telecom, Inc. |

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| P-12-124 | OR No. 161451 dated May 25, 2012 issued by Medicard Philippines, Inc. |
| P-12-125 | OR No. 6151 dated May 25, 2012 issued by OmniSolid |
| P-12-126 | OR No. PQROR029849174 dated April 13, 2012 issued by Philippine Long Distance Telecommunications (PLDT) |
| P-12-127 | OR No. PQROR030724505 dated May 11, 2012 issued by PLDT |
| P-12-128 | OR No. SCROR000034622 dated April 13, 2012 issued by SMART |
| P-12-129 | OR No. SBSOR00013983 dated May 26, 2012 issued by SMART |
| P-12-130 | OR No. 0000293675 dated May 23, 2012 issued by Citra Metro manila Tollways Corp. (Citra) |
| P-12-131 | OR No. 0000695439 dated May 23, 2012 issued by Citra |
| P-12-132 | OR No, 102343442 dated May 8, 2012 issued by Paseo Center Parking |
| P-12-133 | OR No. 230580583 dated May 18, 2012 issued by Greenbelt Parking |
| P-12-134 | OR No. 1425 dated June 30, 2012 issued by AB&N |
| P-12-135 | OR No. 1384 dated July 6, 2012 issued by AB&N |
| P-12-136 | OR No. 1385 dated July6, 2012 issued by AB&N |
| P-12-137 | OR No. 1386 dated July 6, 2012 issued by AB&N |
| P-12-138 | OR No. 0309 dated July 20, 2012 issued by Acceltech |
| P-12-139 | SI No. 1310 dated April 23, 2012 issued by Acceltech |
| P-12-140 | SI No. 1290 dated April 18, 2012 issued by Acceltech |
| P-12-141 | SI NO. 1292 dated April 20, 2012 issued by Acceltech |
| P-12-142 | SI No. 1311 dated April 24, 2012 issued by Acceltech |
| P-12-143 | OR No. 1304 dated June 22, 2012 issued by Best Options Assistance, Inc. |
| P-12-144 | OR No. 1311 dated July 6, 2012 issued by Best Options Assistance, Inc. |
| P-12-145 | OR No. 192994-A June 25, 2012 issued by Sun Cellular |
| P-12-146 | OR No. BSP-2-000461344 dated June 21, 2012 issued by Sun Cellular |
| P-12-147 | OR No. BSP-2-000461346 dated June 21, 2012 issued by Sun Cellular |
| P-12-148 | OR No. BSP-2-000461345 dated June 21, 2012 issued by Sun Cellular |
| P-12-149 | OR No. 0035 dated July 12, 2012 issued by Dsipost, Inc. |
| P-12-150 | OR No. 0284 dated by June 15, 2012 issued by DMMI |
| P-12-151 | OR No. 234121 dated August 17, 2012 issued by E-plus Stationery, Inc. |
| P-12-152 | OR No. 0302 dated Juen 22, 2012 issued by Signex |
| P-12-153 | OR No. 0303 dated June 30, 2012 issued by Signex |
| P-12-154 | OR No. 4339 dated June 15, 2012 issued by Eight Arms |
| P-12-155 | OR No. 17432 dated June 15, 2012 issued by Eight Arms |
| P-12-156 | OR No. 18000 dated July 20, 2012 issued by Eight Arms |
| P-12-157 | OR No. 4321 dated July 20, 2012 issued by Eight Arms |
| P-12-158 | OR No. 29687 dated June 1, 2012 issued by Fairetech |
| P-12-159 | OR No. GCPAC15064575 dated June 21, 2012 issued by Globe Telecom |
| P-12-160 | OR No. GCAP15064576 dated June 21, 2012 issued by Globe |

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| | Telecom |
| P-12-161 | OR No. 0204 dated June 26, 2012 issued by Gotra Velbiss Corp. |
| P-12-162 | OR No. 0218 dated July 13, 2012 issued by Gotra Velbiss Corp. |
| P-12-163 | OR No. 2945 dated August 10, 2012 issued by Infocorp Trading, Inc. |
| P-12-164 | OR No. 000905 dated July 6, 2012 issued by Jahena Trading & Services |
| P-12-165 | OR No. 6199 dated July 20, 2012 issued by Lite Express International, Inc. (Lite Express) |
| P-12-166 | OR No. 6198 dated July 20, 2012 issued by Lite Express |
| P-12-167 | OR No. 21413 dated June 22, 2012 issued by Marvel Destination Managers, Inc. (MDMI) |
| P-12-168 | OR No. 1525 dated June 22, 2012 issued by MDMI |
| P-12-169 | OR No. 50782 dated June 29, 2012 issued by Microgenesis Business Systems |
| P-12-170 | OR No. 51170 dated July 27, 2012 issued by Microgenesis Business Systems |
| P-12-171 | OR No. 0002 dated June 22, 2012 issued by MyVista Builders, Inc. |
| P-12-172 | OR No. 6413 dated August 24, 2012 issued by OmniSolid |
| P-12-173 | OR No. 6402 dated July 13, 2012 issued by OmniSolid |
| P-12-174 | OR No. 6404 dated August 3, 2012 issued by OmniSolid |
| P-12-175 | OR No. 6414 dated August 24, 2012 issued by OmniSolid |
| P-12-176 | OR No. 6409 dated August 10, 2012 issued by OmniSolid |
| P-12-177 | OR No. dated August 3, 2012 issued by OmniSolid |
| P-12-178 | OR No. 2251 dated August 8, 2012 issued by Pacific Broadcasting |
| P-12-179 | OR No. 0725 dated August 24, 2012 issued by Smart Advertising |
| P-12-180 | OR No. 1203B dated July 20, 2012 issued by Solid Electronics Corp. |
| P-12-181 | OR No. 1674 dated June 25, 2012 issued by Solid Group, Inc. |
| P-12-182 | OR No. 6973 dated September 14, 2012 issued by Swarga Sug Media Corp. |
| P-12-183 | OR No. 0601 dated July 6, 2012 issued by Tangent Biz Process Outsourcing, Inc. |
| P-12-184 | OR No. 19724 dated June 29, 2012 issued by Tripmart Travel Agency |
| P-12-185 | OR No. 0097 dated June 29, 2012 issued by Vtech Ad Worx Inc. |
| P-12-186 | Invoice No. 028587 dated June 15, 2012 issued by Watsons |
| P-12-187 | SI No. 053247 dated June 15, 2012 issued by SM Hypermarket |
| P-12-188 | OR No. 030011072 dated May 20, 2012 issued by Ayala Property Management Corp. |
| P-12-189 | OR No. BCI-1-000463050 dated January 19, 2012 issued by Digitel Mobile Philippines, Inc. (DMPI) |
| P-12-190 | OR No. BCI-1-000470094 dated February 20, 2012 issued by DMPI |
| P-12-191 | OR No. BCI-1-000470095 dated February 20, 2012 issued by |

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| | DMPI |
| P-12-192 | OR No. BCI-1-000470336 dated February 21, 2012 issued by DMPI |
| P-12-193 | OR No. 29398 dated January 18, 2012 issued by Dome Café Franchise Corporation |
| P-12-194 | OR No. 31803 dated January 6, 2012 issued by Donica Corporation |
| P-12-195 | OR No. 14287 dated January 27, 2012 issued by Ebdomos Cyma Greek Taverna Corp. |
| P-12-196 | OR No. 10035 dated January 14, 2012 issued by Estrellita Petroleum Service Station, Inc. |
| P-12-197 | OR No. 6586 dated January 5, 2012 issued by Flapjacks Creative Resto Corp. |
| P-12-198 | OR No. 62905 dated January 29, 2012 issued by GF Pacific Co. |
| P-12-199 | Invoice No. 17584707 dated February 10, 2012 issued by Globe Telecom, Inc. |
| P-12-200 | Invoice No. 7540806 dated February 10, 2012 issued by Globe Telecom, Inc. |
| P-12-201 | OR dated February 16, 2012 issued by Globe Telecom, Inc. |
| P-12-202 | OR No. 073056 dated January 22, 2012 issued by Golden Arches Development Corporation |
| P-12-203 | OR No. 2254 dated January 22, 2012 issued by Hawaiian BBQ Grill, Inc. |
| P-12-204 | Charge Invoice (CI) No. 25654 dated January 5, 2012 issued by Infocorp Trading Incorporated (Infocorp) |
| P-12-205 | CI No. 25732 dated January 19, 2012 issued by Infocorp |
| P-12-206 | OR No. 30134 dated January 29, 2012 issued by International Family Food Services, Inc. |
| P-12-207 | Sales Invoice (SI) No. 9390 dated January 25, 2012 issued by JN Summit One Corp. |
| P-12-208 | OR No. 9564 dated January 7, 2012 issued by Johnandyoko Foods, Inc. |
| P-12-209 | OR No. 4316 dated January 12, 2012 issued by Kitchen, Inc. |
| P-12-210 | OR No. 0864 dated January 10, 2012 issued by Litsonhaus Diners Philippines Corporation |
| P-12-211 | OR No. 0433 dated January 11, 2012 issued by Ma. Maison Greenbelt Resto Corp. |
| P-12-212 | OR No. 93408 dated January 11, 2012 issued by Magallanes Management Corp. |
| P-12-213 | SI No. 11132 dated January 13, 2012 issued by Makati Supermarket Corporation (Makati Supermarket) |
| P-12-214 | SI No. 11384 dated January 27, 2012 issued by Makati Supermarket |
| P-12-215 | OR No. 2224 dated January 7, 2012 issued by Mary Grace Foods, Inc. |
| P-12-216 | OR No. 42727 dated March 29, 2012 issued by Multi Kitchen, Inc. |
| P-12-217 | OR No. 47876 dated January 27, 2012 issued by Next Door, Inc. |
| P-12-218 | OR No. 16584 dated January 23, 2012 issued by Office Warehouse, Inc. |

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| P-12-219 | Invoice No. 45569996 dated January 19, 2012 issued by PLDT |
| P-12-220 | Invoice No. 45246702 dated January 19, 2012 issued by PLDT |
| P-12-221 | Invoice No. 45569993 dated January 19, 2012 issued by PLDT |
| P-12-222 | Invoice No. 45930399 dated February 10, 2012 issued by PLDT |
| P-12-223 | Invoice No. 46202051 dated February 21, 2012 issued by PLDT |
| P-12-224 | Invoice No. 46202050 dated February 21, 2012 issued by PLDT |
| P-12-225 | OR No. 7377 dated January 6, 2012 issued by Philippine Pastries, Inc. (Pastries) |
| P-12-226 | OR No. 7378 dated January 6, 2012 issued by Pastries |
| P-12-227 | Invoice No. 458532 dated January 10, 2012 issued by Pinic International Corporation |
| P-12-228 | OR No. 127936 dated January 13, 2012 issued by Punongbayan & Araullo |
| P-12-229 | OR No. 3060 dated January 8, 2012 issued by Red Fuel Gas & Oil Station, Inc. (Red Fuel) |
| P-12-230 | OR No. 3487 dated January 23, 2012 issued by Red Fuel |
| P-12-232 | OR No. 4187 dated January 20, 2011 issued by Solid Laguna Corporation |
| P-12-233 | SI No. 51321 dated January 17, 2012 issued by Super Shopping Market, Inc. (Super Shopping) |
| P-12-234 | SI No. 51333 dated January 18, 2012 issued by Super Shopping |
| P-12-235 | SI No. 51245 dated April 1, 2012 issued by Super Shopping |
| P-12-236 | OR No. 0658 dated January 9, 2012 issued by Sweet Bella Desserts |
| P-12-237 | Invoice No. 15865 dated January 17, 2012 issued by Top Grade Petron Products Corporation |
| P-12-238 | OR No. 10666 dated January 6, 2012 issued by TravelnCuisine Philippines, Inc. |
| P-12-239 | OR No. 4832 dated January 24, 2012 issued by Tropical Hut Food Market, Inc. |
| P-12-240 | Invoice No. 71985 dated January 19, 2012 issued by Villarta-Maglaya Trading, Inc. (Villarta-Maglaya) |
| P-12-241 | Invoice No. 72103 dated January 6, 2012 issued by Villarta-Maglaya |
| P-12-242 | SI No. 028066 dated January 24, 2012 issued by Watsons Personal Care Stores, Inc. |
| P-12-243 | OR No. 10136 dated January 11, 2012 issued by Ypsilon Lake Corporation |
| P-12-244 | Invoice No. 11739 dated February 28, 2012 issued by Tri-Okto Shell Gasoline Station (Tri-Okto) |
| P-12-245 | Invoice No. 11577 dated February 20, 2012 issued by Tri-Okto |
| P-12-246 | Invoice No. 11657 dated February 29, 2012 issued by Tri-Okto |
| P-12-247 | Sales Invoice (SI) No. 710-000034765 dated February 2, |

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| | 2012 issued by Ace Hardware |
| P-12-248 | Official Receipt (OR) No. 8129 dated February 23, 2012 issued by Atty. Valeriano D. Reloj Law Office |
| P-12-249 | OR No. 1075 dated April 13, 2012 issued by Best Options Assistance, Inc. |
| P-12-250 | OR No. 429879 dated February 8, 2012 issued by Citra Metro Manila Tollways Corporation |
| P-12-251 | OR No. 3804 dated February 14, 2012 issued by Coffee Brewmasters, Inc. amounting to Php 2,535.87 |
| P-12-252 | OR No. BLZ-1-000589378 dated March 20, 2012 issued by DMPI |
| P-12-253 | OR No. BLZ-1-000589379 dated March 20, 2012 issued by DMPI |
| P-12-254 | SI No. 9326 dated February 19, 2012 issued by Dona Soledad Gas Center, Inc. amounting to Php 1,000.00 |
| P-12-255 | OR No. 4955 dated February 1, 2012 issued by Donica Corporation |
| P-12-256 | OR No. 11943 dated February 7, 2012 issued by Donica Corporation |
| P-12-257 | OR No. 33576 dated February 14, 2012 issued by Donica Corporation |
| P-12-258 | OR No. 10614 dated February 21, 2012 issued by Estrellita Petroleum Service Station, Inc. |
| P-12-259 | OR No. GBICAR06130933 dated March 8, 2012 issued by Globe Telecom, Inc. |
| P-12-260 | OR No. GSMLCU11073657 dated March 20, 2012 issued by Globe Telecom, Inc. |
| P-12-261 | Invoice No. 71247 dated January 31, 2012 issued by Goldilocks |
| P-12-262 | Invoice No. 71472 dated February 14, 2012 issued by Goldilocks |
| P-12-263 | SI No. 9192 dated February 18, 2012 issued by JN Summit One Corp. |
| P-12-264 | OR No. 98933 dated February 22, 2012 issued by Magallanes Management Corp. |
| P-12-265 | OR No. 94379 dated February 8, 2012 issued by Magallanes Management Corp. |
| P-12-266 | SI No. 1-000040335 dated February 9, 2012 issued by Mandurriao Star, Inc. |
| P-12-267 | SI No. 34-000041069 dated February 15, 2012 issued by Mandurriao Star, Inc. |
| P-12-268 | SI No. 1-000047527 dated February 28, 2012 issued by Mandurriao Star, Inc. |
| P-12-269 | OR No. 3972 dated February 16, 2012 issued by MPAV Marketing |
| P-12-270 | OR No. 20192 dated February 9, 2012 issued by Office Warehouse, Inc. |
| P-12-271 | OR No. 22801 dated February 22, 2012 issued by Office Warehouse, Inc. |
| P-12-272 | OR No. 238507 dated February 18, 2012 issued by Petron Bagumbayan Service Station |
| P-12-273 | OR No. 28820 dated February 8, 2012 issued by Rustan |

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| | Coffee Corporation |
| P-12-274 | Invoice No. 46899174 dated March 1, 2012 issued by PLDT |
| P-12-275 | Invoice No. 46899170 dated March 1, 2012 issued by PLDT |
| P-12-276 | Invoice No. 46972623 dated March 8, 2012 issued by PLDT |
| P-12-277 | SOA No. 59660752 dated February 29, 2012 issued by Smart Communications, Inc. |
| P-12-278 | OR dated March 23, 2012 issued by Smart Communications, Inc. |
| P-12-279 | OR No. 1032 dated March 2, 2012 issued by Solid Electronics Corporation |
| P-12-280 | OR No. 1033 dated March 2, 2012 issued by Solid Electronics Corporation |
| P-12-281 | OR No. 4248 dated March 9, 2012 issued by Solid Laguna Corporation |
| P-12-282 | OR No. 4632 dated March 23, 2012 issued by Solid Laguna Corporation |
| P-12-283 | SI No. 051567 dated February 7, 2012 issued by Super Shopping Market, Inc. |
| P-12-284 | SI No. 051602 dated February 10, 2012 issued by Super Shopping Market, Inc. |
| P-12-285 | SI No. 051722 dated February 21, 2012 issued by Super Shopping Market, Inc. |
| P-12-286 | OR No. 55384 dated February 3, 2012 issued by Trellis Restaurant, Inc. |
| P-12-287 | Invoice No. 11837 dated March 27, 2012 issued by Tri-Okto Shell Gasoline Station |
| P-12-288 | Invoice No. 11082 dated March 16, 2012 issued by Tri-Okto Shell Gasoline Station |
| P-12-289 | Invoice No. 11619 dated March 10, 2012 issued by Tri-Okto Shell Gasoline Station |
| P-12-290 | Invoice No. 11045 dated February 17, 2012 issued by Tri-Okto Shell Gasoline Station |
| P-12-292 | Invoice No. 130034 dated March 10, 2012 issued by Petron |
| P-12-293 | OR No. 41684 dated March 7, 2012 issued by K-Square Petron Service Center |
| P-12-294 | Invoice No. 575634 dated March 22, 2012 issued by Yamat Motorist's Center |
| P-12-295 | Invoice No. 575642 dated March 23, 2012 issued by Yamat Motorist's Center |
| P-12-296 | OR No. 1131 dated March 30, 2012 issued by AB&N Manpower Management Inc. |
| P-12-297 | OR No. 426806 dated February 24, 2012 issued by Citra Metro Manila Tollways Corporation |
| P-12-298 | OR No. 425729 dated March 15, 2012 issued by Citra Metro Manila Tollways Corporation |
| P-12-299 | OR No. 1243 dated March 20, 2012 issued by Cmstar Management Inc. |
| P-12-300 | OR No. 4262 dated March 14, 2012 issued by Coffee Brewmasters, Inc. |
| P-12-301 | OR No. BSP-2-000435886 dated March 21, 2012 issued by Digitel Mobile Philippines, Inc. |
| P-12-302 | OR No. BSP-2-000435884 dated March 21, 2012 issued by |

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| | Digitel Mobile Philippines, Inc. |
| P-12-303 | OR No. 12245 dated February 23, 2012 issued by Donica Corporation |
| P-12-304 | Invoice No. 916434 dated March 19, 2012 issued by Elamar Marketing Corporation |
| P-12-305 | OR No. 6775 dated February 6, 2012 issued by Elamar Marketing Corporation |
| P-12-306 | OR No. 10823 dated March 3, 2012 issued by Estrellita Petroleum Service Station, Inc. |
| P-12-307 | Invoice No. 71584 dated March 1, 2012 issued by Goldilocks Bakeshop, Inc. |
| P-12-308 | OR No. 0357 dated March 15, 2012 issued by Inbento Rice Meals Corporation |
| P-12-309 | OR No. 100486 dated March 7, 2012 issued by Magallanes Management Corporation |
| P-12-310 | OR No. 4000 dated March 9, 2012 issued by MPAV Marketing |
| P-12-311 | OR No. 3866 dated March 20, 2012 issued by MPAV Marketing |
| P-12-312 | OR No. 29081 dated March 21, 2012 issued by Office Warehouse, Inc. |
| P-12-313 | Invoice No. 47345928 dated April 13, 2012 issued by PLDT |
| P-12-314 | SI No. 051889 dated March 9, 2012 issued by Super Shopping Market, Inc. |
| P-12-315 | SI No. 051811 dated March 1, 2012 issued by Super Shopping Market, Inc. |
| P-12-316 | SI No. 052044 dated March 21, 2012 issued by Super Shopping Market, Inc. |
| P-12-317 | Invoice No. 75781 dated March 30, 2012 issued by Villarta-Maglaya Trading, Inc. |
| P-12-318 | OR No. 12945 dated February 25, 2012 issued by Wholesome Foods, Inc. |
| P-12-319 | OR No. 1195 dated April 20, 2012 issued by AB&N Manpower Management, Inc. |
| P-12-320 | OR No. 1356 dated May 11, 2012, 2012 issued by AB&N Manpower Management, Inc. |
| P-12-321 | SI No. 35223 dated April 14, 2012 issued by CAYC Gasoline Station amounting to Php 2,000.00 |
| P-12-322 | OR No. 12638 dated April 13, 2012 issued by CFAL Oasis Development Corporation amounting to Php 2,293.11 |
| P-12-323 | OR No. 423156 dated April 2, 2012 issued by Citra Metro Manila Tollways Corporation |
| P-12-324 | OR No. 420827 dated April 28, 2012 issued by Citra Metro Manila Tollways Corporation |
| P-12-325 | OR No. BSP-1-000484065 dated April 24, 2012 issued by Digitel Mobile Philippines, Inc. |
| P-12-326 | OR No. BSP-1-000484063 dated April 24, 2012 issued by Digitel Mobile Philippines, Inc. |
| P-12-327 | OR No. BSP-1-000484064 dated April 24, 2012 issued by Digitel Mobile Philippines, Inc. |
| P-12-328 | Invoice No. 317728 dated April 25, 2012 issued by ESS Gasoline Station |
| P-12-329 | OR No. 11849 dated April 30, 2012 issued by Estrellita |

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| | Petroleum Service Station, Inc. |
| P-12-330 | OR No. 11655 dated April 19, 2012 issued by Estrellita Petroleum Service Station, Inc. |
| P-12-331 | OR No. 11632 dated April 18, 2012 issued by Estrellita Petroleum Service Station, Inc. |
| P-12-332 | OR No. 11306 dated March 31, 2012 issued by Estrellita Petroleum Service Station, Inc. |
| P-12-333 | OR No. 11374 dated April 3, 2012 issued by Estrellita Petroleum Service Station, Inc. |
| P-12-334 | OR No. 11446 dated April 9, 2012 issued by Estrellita Petroleum Service Station, Inc. |
| P-12-335 | OR No. GBICAR03140162 dated April 30, 2012 issued by Globe Telecom, Inc. |
| P-12-336 | OR No. GBICAR03140161 dated April 30, 2012 issued by Globe Telecom, Inc. |
| P-12-337 | OR No. 2680 dated April 20, 2012 issued by Migallos & Luna Law Offices |
| P-12-338 | OR No. 129966 dated May 11, 2012 issued by Punongbayan & Araullo |
| P-12-339 | OR No. 5415 dated April 3, 2012 issued by Red Ribbon Bakeshop, Inc. |
| P-12-340 | OR No. 5420 issued Red Ribbon Bakeshop, Inc. |
| P-12-341 | OR No. 5433 dated April 23, 2012 issued by Red Ribbon Bakeshop, Inc. |
| P-12-342 | SOA No. 61835732 dated April 13, 2012 issued by Smart Communications, Inc. |
| P-12-343 | OR No. 4765 dated May 11, 2012 issued by Solid Laguna Corporation |
| P-12-344 | SI No. 052294 dated April 12, 2012 issued by Super Shopping |
| P-12-345 | SI No. 052338 dated April 23, 2012 issued by Super Shopping |
| P-12-346 | SI No. 052186 dated April 3, 2012 issued by Super Shopping |
| P-12-347 | SI No. 052543 dated April 15, 2012 issued by Super Shopping |
| P-12-348 | SI No. 052303 dated April 20, 2012 issued by Super Shopping |
| P-12-349 | OR No. 6056 dated April 27, 2012 issued by Supercool Airconditioning Center |
| P-12-350 | Invoice No. 12594 dated April 23, 2012 issued by Tri-okto Shell Gasoline Station |
| P-12-351 | Invoice No. 11648 dated April 14, 2012 issued by Tri-okto Shell Gasoline Station |
| P-12-352 | SI No. 028554 dated April 3, 2012 issued by Watsons Personal Care Stores, Inc. Tri-okto Shell Gasoline Station |
| P-12-353 | OR No. 2084269 dated June 12, 2012 issued by C-5 Gas & Oil Station, Inc. Tri-okto Shell Gasoline Station |
| P-12-354 | OR No. 11967 issued by Estrellita Petroleum Service Station, Inc. |
| P-12-355 | SI No. 053346 dated May 29, 2012 issued by Super Shopping |
| P-12-356 | SI No. 052974 dated May 17, 2012 issued by Super Shopping |
| P-12-357 | Summary of Input Tax Details of Purchases from January to June 2012 |

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On the other hand, respondent presented Ms. Jasmin T. Pawingi as his sole witness. Then, respondent formally offered his testimonial and documentary evidence, which were all admitted by the Court, except for Exhibit "R-1-a".[26]

Respondent's documentary exhibits are as follows:

| Exhibit | Description |
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| R-1 | Electronic Letter of Authority dated February 6, 2013 |
| R-1-b | Signature of Celeste H. Cerillo |
| R-2 | List of Requirements relative to the investigation of petitioner's internal revenue tax for VAT for the fiscal period from January 1, 2012 to June 30, 2012 |
| R-2-a | Signature of Revenue Officer Jasmin T. Pawingi |
| R-2-b | Signature of Celeste H. Cerillo |
| R-3 | Notice of Informal Conference dated June 25, 2013 |
| R-3-a | Signature of Nety G. So, head of the VAT Audit Group |
| R-4 | Memorandum containing the report of investigation on the VAT liability of the petitioner and the recommendation for the issuance of a Preliminary Assessment Notice |
| R-4-a | Signature of revenue Officer Jasmin T. Pawingi |
| R-5 | Preliminary Assessment Notice issued on October 31, 2013 |
| R-6 | Assessment Notices dated December 2, 2013 together with the Formal Assessment Notice also dated December 2, 2013 with its corresponding Details of Discrepancies |
| R-7 | Certification issued by Senen A. Manalo, Chief, Taxpayer Service |
| R-7-a | Signature of Senen A. Manalo, Chief, Taxpayer Service of Revenue District Office No. 52 in Parañaque City |
| R-8 | Judicial Affidavit of Jasmine Pawingi |
| R-8-a | Signature of Jasmine Pawingi |

The case was deemed submitted for decision on August 12, 2016,[27] considering petitioner's Memorandum[28] filed on August 8, 2016 and the Records Verification[29] dated July 22, 2016, stating that respondent failed to file a memorandum.

The parties submitted the following issue for this Court's resolution:

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[26] Resolution dated June 2, 2016, Docket, vol. III, pp. 1483 to 1484
[27] Resolution, Docket, vol. III, p. 1537
[28] Docket, vol. III, pp. 1496 to 1532
[29] Docket, vol. III, p. 1491

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Whether or not petitioner is liable for deficiency VAT for the period January 1, 2012 to June 30, 2012 in the aggregate amount of ₱65,928,415.74.[30]

The Court shall determine first whether the Petition for Review was timely filed.

Section 228 of the National Internal Revenue Code of 1997, as amended, provides:

"SEC. 228. *Protesting of Assessment.* – When the Commissioner or his duly authorized representative finds that proper taxes should be assessed, he shall first notify the taxpayer of his findings: *Provided, however,* That a preassessment notice shall not be required in the following cases:

xxx xxx xxx

The taxpayers shall be informed in writing of the law and the facts on which the assessment is made; otherwise, the assessment shall be void.

Within a period to be prescribed by implementing rules and regulations, the taxpayer shall be required to respond to said notice. If the taxpayer fails to respond, the Commissioner or his duly authorized representative shall issue an assessment based on his findings.

Such assessment may be protested administratively by filing a request for reconsideration or reinvestigation within thirty (30) days from receipt of the assessment in such form and manner as may be prescribed by implementing rules and regulations. Within sixty (60) days from filing of the protest, all relevant supporting documents shall have been submitted; otherwise, the assessment shall become final.

If the protest is denied in whole or in part, or is not acted upon within one hundred eighty (180) days from submission of documents, the taxpayer adversely affected by the decision or inaction may appeal to the Court of Tax Appeals within thirty (30) days from receipt of the said decision, or from the lapse of

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[30] Docket, vol. I, p. 272

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the one hundred eighty (180)-day period; otherwise, the decision shall become final, executory and demandable."

On December 3, 2013, petitioner received from respondent a Formal Assessment Notice with Details of Discrepancies, requesting the former to pay its alleged deficiency VAT for the period January 1, 2012 to June 30, 2012 in the total amount of ₱65,928,415.74, as computed below:[31]

| | | |
|---|---|---|
| Taxable receipts per VAT returns | | ₱ 340,184,183.99 |
| Output tax | | 40,822,102.08 |
| Less: Input tax carried over from previous quarter | ₱11,448,182.73 | |
| Claimed input tax | 40,017,741.93 | |
| Total available input tax | 51,465,924.66 | |
| Less: Disallowed IT carried over from previous quarter | 11,448,182.73 | |
| Unsupported input tax | 40,017,741.93 | |
| Excess IT carried over to succeeding quarter | 10,159,773.44 | (10,159,773.44) |
| VAT payable | | ₱ 50,981,875.52 |
| Less: Payments per ITS | | 42,265.56 |
| Basic value-added tax due | | ₱ 50,939,609.96 |
| Add: Interest (7/26/12 to 1/14/14) | | 14,988,805.78 |
| **Total Amount Due** | | **₱65,928,415.74** |

Petitioner filed its Protest Letter[32] on January 2, 2014, requesting reconsideration of the assessment and praying for the cancellation and withdrawal of the same. In order to seek judicial relief, petitioner filed the present Petition for Review with this Court on July 31, 2014, due to the inaction of respondent on petitioner's request for reconsideration within the 180-day period.

The Court of Tax Appeals *En Banc* made the following pronouncements in the case of *Oceanic Wireless Network, Inc. vs. Commissioner of Internal Revenue*[33]:

"Furthermore, where the taxpayer failed to submit relevant supporting documents within the sixty (60) day period from filing of the protest, and in case of inaction by the respondent and the taxpayer chooses to appeal to the Court of Tax Appeals, the same must be made within thirty (30) days from the lapse of the one-hundred eighty (180) day period, the one hundred eighty (180) day period must be reckoned from the date the protest was filed. The sixty (60) day period shall not be added to the computation of the one hundred eighty

[31] Exhibit "P-1", Docket, vol. 1, pp. 130 to 132
[32] Exhibit "P-2", Docket, vol. 1, pp. 135 to 150
[33] CTA EB No. 76 (CTA Case No. 6111), June 22, 2006

> (180) days because from the wordings of the law, in case the taxpayer fails to submit relevant supporting documents, the assessment becomes final. The one hundred eighty (180) day period, therefore, commenced to run from the date protest was filed. Failure on the part of the petitioner to file a Petition for Review with the Court of Tax Appeals within thirty (30) days from the lapse of the one hundred eighty (180) day period reckoned from the date the protest was filed, renders the assessment final, executory and demandable."

In this case, there is no documentary evidence to show that petitioner submitted supporting documents for its protest. Notwithstanding, it is important to note that although respondent specifically denied knowledge and information as to the truth or falsity of petitioner's allegation that the latter submitted supporting documents, respondent did not present the said issue for resolution of this Court.

Neither party presented any evidence to prove whether petitioner submitted documents supporting the administrative protest.

The Court notes that under RR No. 12-99, as amended, a request for reconsideration is a plea of re-evaluation of an assessment on the basis of existing records without need of additional evidence.

Considering the foregoing and for the purpose of reckoning the 180 days for respondent to act on petitioner's administrative protest, it should be counted from the date of filing of the protest which was on January 2, 2014. Accordingly, respondent had until July 1, 2014 within which to act on the said protest. Since respondent failed to do so, petitioner had thirty (30) days from July 1, 2014 or until July 31, 2014 within which to appeal the said inaction of respondent.

Since the Petition for Review was filed on July 31, 2014, the same was timely filed.

## I. Disallowed input tax carried over from previous quarter – ₱11,448,182.73

Respondent's analysis of petitioner's VAT return for the second quarter of CY 2012 disclosed that the latter had input tax carried over from previous quarter in the amount of ₱11,448,182.73. Upon respondent's verification of previous quarter's return, there was no excess input tax to be carried forward to the second quarter. Later, it was allegedly revealed that the Board of Directors of petitioner and Mytel Mobility Solutions, Inc. had approved the plan of merger that took effect on May 29, 2012, in which petitioner was the surviving entity; thus, the unused input tax of Mytel in the amount of ₱10,159,773.44 was carried over by petitioner. According to respondent, petitioner failed to file an application for merger, or any notice of such, with the BIR.

Respondent cites Section 235(e) of the NIRC of 1997, as amended, which prescribes that "Corporations and partnerships contemplating dissolution must notify the Commissioner and shall not be dissolved until cleared of any tax liability." Moreover, Section 236(F) of the same Code allegedly states that "The registration of any person who ceases to be liable to a tax type shall be cancelled upon filing with the Revenue District Office where he is registered an application for registration information update in a form prescribed therefor." Hence, the unused input tax of Mytel cannot be allowed to be carried over by petitioner.

On the other hand, petitioner argues that there is no legal basis for the disallowance of the input tax carried over from previous quarter in the amount of ₱10,159,773.44 because (a) there is nothing in Sections 235(e) and 236(F) of the NIRC of 1997, as amended, which provides that prior filing of an application for, or notice of merger with the BIR is a precondition for the transfer of the unused input tax credits of an absorbed corporation to the surviving corporation; and (b) Section 4.106-8 of Revenue Regulations (RR) No. 16-2005 explicitly provides that in case of merger or consolidation, the unused input taxes of the absorbed corporation when the merger takes effect shall be transferred to the surviving corporation.

Petitioner further contends that the disallowance of input tax credits in the amount of ₱1,288,409.29 is null and void, invoking Section 228 of the NIRC of 1997, as amended, and Section 3.1.3 of RR No. 12-99, as amended. The FAN allegedly failed to state the facts and the law on which such disallowance was based.

The disallowance should be cancelled.

Section 4.106-8 of RR No. 16-2005, as amended, explicitly provides that "[t]he unused input tax of the dissolved corporation, as of the date of merger or consolidation, shall be absorbed by the surviving or new corporation."

Moreover, Section 80 of Batas Pambansa Blg. 68[34] provides that a merger shall have the effect of *ipso jure* transferring all the rights and properties of the absorbed corporation to the surviving corporation, to wit:

> "Sec. 80. *Effects of merger or consolidation.* – The merger or consolidation, as provided in the preceding sections, shall have the following effects:
>
> xxx xxx xxx
>
> 4. The surviving or the consolidated corporation shall thereupon and thereafter possess all the rights, privileges, immunities and franchises of each of the constituent corporations; and all property, real or personal, and all receivables due on whatever account, including subscriptions to shares and other choses in action, and all and every other interest of, or belonging to, or due to each constituent corporation, shall be taken and **deemed transferred to and vested in such surviving or consolidated corporation without further act or deed**; xxx" *(Emphasis supplied)*

In relation thereto, Section 79 of the same Code states that the merger shall be effective upon the issuance of a certificate of merger by the Securities and Exchange Commission, to wit:

> "Sec. 79. *Effectivity of merger or consolidation.* – The articles of merger or of consolidation, signed and certified as herein above required, shall be submitted to the Securities and Exchange Commission in quadruplicate for its approval: *Provided*, That in the case of merger or consolidation of banks or banking institutions, building and loan associations, trust companies, insurance companies, public utilities, educational institutions and other special corporations governed by special laws, the favorable recommendation of the appropriate government agency shall first be obtained. If the Commission is satisfied that the merger or consolidation of the corporations concerned is not inconsistent with the provisions of this Code

[34] Corporation Code of the Philippines

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> and existing laws, **it shall issue a certificate of merger or of consolidation, as the case may be, at which time the merger or consolidation shall be effective.**" *(Emphasis supplied)*

Consistent with these provisions, the Supreme Court discussed the matter in the consolidated cases of *Poliand Industrial Limited vs. National Development Company, Development Bank of the Philippines, and The Honorable Court of Appeals* and *National Development Company vs. Poliand Industrial Limited*[35], to wit:

> "xxx Ordinarily, in the merger of two or more existing corporations, one of the combining corporations survives and continues the combined business, while the rest are dissolved and all their rights, properties and liabilities are acquired by the surviving corporation. The merger, however, does not become effective upon the mere agreement of the constituent corporations.
>
> As specifically provided under Section 79 of said Code, the merger shall only be effective upon the issuance of a certificate of merger by the Securities and Exchange Commission (SEC), subject to its prior determination that the merger is not inconsistent with the Code or existing laws. Where a party to the merger is a special corporation governed by its own charter, the Code particularly mandates that a favorable recommendation of the appropriate government agency should first be obtained. **The issuance of the certificate of merger is crucial because not only does it bear out SEC's approval but also marks the moment whereupon the consequences of a merger take place. By operation of law, upon the effectivity of the merger, the absorbed corporation ceases to exist but its rights, and properties as well as liabilities shall be taken and deemed transferred to and vested in the surviving corporation.**" *(Emphasis supplied)*

Based on the Certificate of Filing of the Articles and Plan of Merger[36] dated May 29, 2012, the SEC approved the Plan and Agreement and the Articles of Merger executed on April 25, 2012 by and between petitioner and Mytel, stating therein that "the entire assets and liabilities of MYTEL MOBILITY SOLUTIONS INC. will be transferred to and absorbed by My Solid Technologies & Devices

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[35] G.R. Nos. 143866 and 143877, August 22, 2005
[36] Exhibit "P-7", Docket, vol. III, p. 946

Corporation". The merger took effect on June 1, 2012, as expressly stated in the Articles of Merger.

Consequently, the unused input tax credits of Mytel were absorbed by or *ipso jure* transferred to petitioner on June 1, 2012, the effectivity date of the merger. Hence, the disallowance of ₱10,159,773.44 is not proper.

With regard to the remaining input tax credits of ₱1,288,409.29, petitioner cannot invoke Section 228 of the NIRC of 1997, as amended, as it was duly informed of the factual basis of the disallowance.

It is clearly stated in the Details of Discrepancies that the input tax credits of ₱11,448,182.73 appearing on petitioner's Quarterly VAT Return for the 2nd quarter of the year 2012 were disallowed because there was allegedly no excess input tax to be carried forward from the 1st quarter of year 2012. The remaining input tax credits of ₱1,288,409.29 are included in the input tax credits of ₱11,448,182.73.

However, a revisit of petitioner's Quarterly VAT Return[37] for the 1st quarter of the year 2012 reveals that it had excess tax credits of ₱526,314.71[38], which was carried over to the 2nd quarter of the year 2012. Likewise, the excess tax credits of Mytel actually amount to ₱10,921,868.02[39] and not ₱10,159,773.44. Apparently, petitioner was able to account for the total input tax carried over from the previous quarter amounting to ₱11,448,182.73, to wit:

| | |
|---|---|
| Input tax credit of Mytel | ₱ 10,921,868.02 |
| Input tax credit from 1st quarter of 2012 | 526,314.71 |
| **Total Input Tax Carried from Previous Quarter** | **₱11,448,182.73** |

In fine, respondent's disallowance of the input tax credits in the total amount of ₱11,448,182.73 should be cancelled.

## II. Unsupported input tax – ₱40,017,741.93

Respondent's verification disclosed that petitioner claimed input tax in the amount of ₱40,503,645.60. Respondent supposedly found

37 Exhibit "P-4", Docket, vol. I, p. 161
38 Line 29 of Exhibit "P-4", Docket, vol. I, p. 161
39 Line 29 of Exhibit "P-6", Docket, vol. I, p. 179

after an investigation that the input tax of ₱38,072,631.00 came from the importation made by Mytel in June 2012. Since petitioner allegedly failed to notify the BIR of the merger through filing of an application for the same pursuant to Sections 235(e) and 236(F) of the NIRC of 1997, the said input tax cannot be allowed as deduction from output tax. With regard to the remaining input tax of ₱2,431,014.60, petitioner presented official receipts and invoices; however, petitioner's claimed input tax per summary list of purchases did not purportedly match with the presented documents. Thus, the alleged input tax was disallowed pursuant to Section 110 of the NIRC of 1997, as implemented by RR No. 16-2005.

On the other hand, petitioner reiterates that prior filing of an application for merger with the BIR is not a requirement for the transfer of Mytel's unused input taxes to petitioner. Petitioner claims that there is no basis to disallow the input VAT on importation in the amount of ₱38,072,631.00.

Petitioner further argues that the disallowance of the input tax in the amount of ₱2,431,014.60 is invalid because respondent failed to inform petitioner of the legal and factual bases of the said disallowance. Other than the bare allegation that the "input tax per summary list of purchases did not match the official receipts and sales invoices presented during audit", respondent has failed to provide a schedule showing the alleged discrepancies between petitioner's summary list of purchases and its supporting official receipts and invoices. In any case, petitioner claims that the input taxes reported in its VAT returns for the first and second quarters of CY 2012 are properly supported by VAT invoices and official receipts.

At the outset, the difference between the amount of disallowed input VAT per FAN and that per Details of Discrepancies in the amount of ₱485,903.67[40], as shown below, pertains to the input tax allocable to exempt sales. Thus, the same does not form part of the total disallowance of ₱40,017,741.93.

| | | |
|---|---|---|
| Disallowed input VAT per FAN | | ₱40,017,741.93 |
| Disallowed input VAT per Details of Discrepancies | | |
| Input VAT from Mytel's importation | ₱38,072,631.00 | |
| Input VAT per summary list of purchases which did not match the official receipts and sales invoices presented | 2,431,014.60 | 40,503,645.60 |
| **Difference** | | **₱ 485,903.67** |

[40] Line 23C of Exhibit "P-5", vol. I, p. 164

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As held earlier, the unused input tax credits of Mytel *ipso jure* transferred to petitioner on June 1, 2012, the effectivity date of the merger. Hence, the disallowance of ₱38,072,631.00 is not proper and the same should be cancelled.

Anent the input VAT of ₱2,431,014.60, the Details of Discrepancies clearly indicated the law and the facts on which the disallowance is based. Even though respondent failed to provide a schedule of the alleged discrepancies, the summary list of purchases[41] and the supporting official receipts and invoices[42] are readily available to petitioner. With these documents at hand, petitioner may easily determine the discrepancies subject of this assessment. Therefore, petitioner cannot gainsay that it was deprived of an opportunity to refute respondent's findings.

Records show that only the input taxes in the total amount of ₱99,689.76 are properly supported by official receipts and invoices, and the remaining amount of ₱2,331,324.84 shall be disallowed for the following reasons:

| Taxable Period | Exhibit | Document No. | Supplier | Amount of Input VAT |
|---|---|---|---|---|
| **I. Valid input tax** | | | | |
| 1/31/2012 | "P-12-164"<br>"P-12-165"<br>"P-12-166" | 10727<br>10795<br>10963 | FERNANDO, LAURO A | ₱ 628.83 |
| 1/31/2012 | "P-12-170" | 6147 | C-5 GAS AND OIL STATION INC | 107.14 |
| 1/31/2012 | "P-12-176" | 430435 | CITRA METRO MANILA | 321.43 |
| 1/31/2012 | "P-12-177"<br>"P-12-178"<br>"P-12-179" | 074874<br>105165<br>108914 | CITYFILL SERVICE STATION | 321.43 |
| 1/31/2012 | "P-12-204"<br>"P-12-205" | 25654<br>25732 | INFOCORP TRADING INCORPORATED | 3,557.14 |
| 1/31/2012 | "P-12-207" | 9390 | JN SUMMIT ONE CORPORATION | 107.14 |
| 1/31/2012 | "P-12-210" | 0864 | LITSONHAUS DINERS PHILIPPINES CORPORATION | 33.75 |
| 1/31/2012 | "P-12-219"<br>"P-12-220"<br>"P-12-221" | 25718435<br>25718433<br>25718436 | PHILIPPINE LONG DISTANCE TELEPHONE | 525.61 |
| 1/31/2012 | "P-12-229"<br>"P-12-230" | 3060<br>3487 | RED FUEL GAS AND OIL STATION | 214.29 |
| 1/31/2012 | "P-12-233"<br>"P-12-234"<br>"P-12-235" | 051321<br>051333<br>051245 | SUPER SHOPPING MARKET INC | 197.06 |
| 1/31/2012 | "P-12-237" | 15865 | TOP-GRADE PETRO PRODUCTS CORPORATION | 107.14 |

[41] BIR records, pp. 108 to 112
[42] Exhibits "P-12-1" to "P-12-357", Docket, vol. III, pp. 980 to 1449

| Taxable Period | Exhibit | Document No. | Supplier | Amount of Input VAT |
|---|---|---|---|---|
| 2/29/2012 | "P-12-244"<br>"P-12-245"<br>"P-12-246" | 11739<br>11577<br>11657 | FERNANDO, LAURO A | 551.02 |
| 2/29/2012 | "P-12-247" | 235 | ACE HARDWARE | 90.99 |
| 2/29/2012 | "P-12-250" | 429879 | CITRA METRO MANILA | 482.14 |
| 2/29/2012 | "P-12-263" | 9192 | JN SUMMIT ONE CORPORATION | 176.49 |
| 2/29/2012 | "P-12-274"<br>"P-12-275"<br>"P-12-276" | 27163457<br>27163467<br>27817902 | PHILIPPINE LONG DISTANCE TELEPHONE | 525.27 |
| 2/29/2012 | "P-12-283"<br>"P-12-284" | 051567<br>051602 | SUPER SHOPPING MARKET INC | 133.20 |
| 3/31/2012 | "P-12-287" | 11837 | FERNANDO, LAURO A | 233.36 |
| 3/31/2012 | "P-12-297"<br>"P-12-298" | 426806<br>425729 | CITRA METRO MANILA | 589.29 |
| 3/31/2012 | "P-12-308" | 0357 | INBENTO MEALS CORPORATION | 37.50 |
| 3/31/2012 | "P-12-312" | 29081 | OFFICE WAREHOUSE | 37.50 |
| 3/31/2012 | "P-12-315" | 051811 | SUPER SHOPPING MARKET INC | 58.61 |
| 4/30/2012 | "P-12-350"<br>"P-12-351" | 12594<br>11648 | FERNANDO, LAURO A | 476.36 |
| 4/30/2012 | "P-12-325"<br>"P-12-326"<br>"P-12-327" | 484065<br>484063<br>484064 | DIGITEL MOBILE PHILIPPINES INC | 219.05 |
| 4/30/2012 | "P-12-335"<br>"P-12-336" | 3140162<br>3140161 | GLOBE TELECOM INC | 294.97 |
| 4/30/2012 | "P-12-337" | 2680 | MIGALLOS & LUNA LAW OFFICES | 8,400.00 |
| 4/30/2012 | "P-12-338" | 129966 | PUNONGBAYAN AND ARAULLO | 14,041.50 |
| 4/30/2012 | "P-12-346" | 052186 | SUPER SHOPPING MARKET INC | 64.61 |
| 5/31/2012 | "P-12-118"<br>"P-12-119"<br>"P-12-120" | 489168<br>489170<br>491406 | DIGITEL MOBILE PHILIPPINES INC | 187.61 |
| 5/31/2012 | "P-12-121" | 2681 | FOLLOSCO MORALLOS AND HERCE | 1,512.00 |
| 5/31/2012 | "P-12-122"<br>"P-12-123" | 6136281<br>6136280 | GLOBE TELECOM INC | 268.87 |
| 5/31/2012 | "P-12-110" | 23753 | JOLLIBEE FOODS CORP | 32.88 |
| 5/31/2012 | "P-12-124" | 161451 | MEDICARD PHILIPPINES | 3,017.77 |
| 5/31/2012 | "P-12-128"<br>"P-12-129" | 34622<br>6156077 | SMART COMMUNICATIONS INC | 171.43 |
| 5/31/2012 | "P-12-99" | 4141025800 | THE PENINSULA MANILA | 149.43 |
| 6/30/2012 | "P-12-46"<br>"P-12-47" | 1304<br>1311 | BESTOPTIONS ASSISTANCE INC | 16,337.36 |
| 6/30/2012 | "P-12-52" | 0035 | DSIPOST INC | 3,600.00 |
| 6/30/2012 | "P-12-54" | 498967 | E-PLUS STATIONERY INC | 237.86 |
| 6/30/2012 | "P-12-58"<br>"P-12-59" | 17432<br>18000 | EIGHT ARMS AGENCY INC | 802.20 |
| 6/30/2012 | "P-12-60" | 25385 | FAIRE TECHNOLOGIES INC | 1,285.71 |
| 6/30/2012 | "P-12-68"<br>"P-12-134" | 0204<br>0218 | GO TRAVEL BLISS CORP | 1,220.14 |
| 6/30/2012 | "P-12-72" | 21413 | MARVEL DESTINATION MANAGERS INC | 113.57 |
| 6/30/2012 | "P-12-75" | 0002 | MYVISTA BUILDERS INC | 10,714.29 |
| 6/30/2012 | "P-12-160" | 6906 | PUREGOLD PRICE CLUB INC | 58.82 |
| 6/30/2012 | "P-12-148" | 1674 | SOLID GROUP INC | 24,000.00 |
| 6/30/2012 | "P-12-149" | 6973 | SWARA SUG MEDIA CORPORATION | 1,800.00 |
| 6/30/2012 | "P-12-150" | 0601 | TANGENT BIZ PROCESS OUTSOURCING INC | 1,647.00 |
| | | | ***Subtotal - Valid Input Tax*** | ***₱ 99,689.76*** |
| | | | | |
| **II. Disallowed Input Tax** | | | | |
| ***1. VAT not separately indicated in the supporting documents*** | | | | |

| Taxable Period | Exhibit | Document No. | Supplier | Amount of Input VAT |
|---|---|---|---|---|
| 1/31/2012 | "P-12-168"<br>"P-12-169"<br>"P-12-170" | 0923<br>0898<br>1132 | ABN MANPOWER MANAGEMENT INC | ₱ 1,719.18 |
| 1/31/2012 | "P-12-226" | 03190 | BCS SYSTEM AND TECHNOLOGIES INC | 794.93 |
| 1/31/2012 | "P-12-193" | 29398 | DOME CAFÉ FRANCHISE CORPORATION | 19.08 |
| 1/31/2012 | "P-12-195" | 14287 | EBDOMOS CYMA GREE TAVERNA CORPORATION | 107.96 |
| 1/31/2012 | "P-12-196" | 10035 | ESTRELLITA PETROLEUM SERVICE STATION | 218.25 |
| 1/31/2012 | "P-12-197" | 6586 | FLAPJACKS CREATIVE RESTO CORPORATION | 107.67 |
| 1/31/2012 | "P-12-198" | 62905 | GF PACIFICO CO | 57.43 |
| 1/31/2012 | "P-12-202" | 073056 | GOLDEN ARCHES DEVELOPMENT CORPORATION | 62.46 |
| 1/31/2012 | "P-12-203" | 2254 | HAWAIIAN BBQ GRILL INC | 466.84 |
| 1/31/2012 | "P-12-206" | 30134 | INTERNATIONAL FAMILY FOODS SERVICES INC | 112.39 |
| 1/31/2012 | "P-12-251" | 9564 | JOHNANDYOKO FOODS INC | 348.61 |
| 1/31/2012 | "P-12-211" | 0433 | MA MAISON GREENBELT RESTO CORPORATION | 288.00 |
| 1/31/2012 | "P-12-212" | 93408 | MAGALLANES MANAGEMENT CORP | 232.89 |
| 1/31/2012 | "P-12-215" | 2224 | MARY GRACE FOODS INC | 65.71 |
| 1/31/2012 | "P-12-217" | 47876 | NEXT DOOR INC | 53.57 |
| 1/31/2012 | "P-12-225"<br>"P-12-226" | 7377<br>7378 | PHILIPPINE PASTRIES INC | 381.86 |
| 1/31/2012 | "P-12-236" | 0658 | SWEET BELLA DESSERTS | 150.27 |
| 1/31/2012 | "P-12-238" | 10666 | TRAVENCRUISE PHILIPPINES INC | 152.14 |
| 1/31/2012 | "P-12-239" | 4832 | TROPICAL HUT FOOD MARKET INC | 20.89 |
| 1/31/2012 | "P-12-240"<br>"P-12-241" | 71985<br>72103 | VILLARTA MAGLAYA TRADING INC | 487.15 |
| 1/31/2012 | "P-12-242" | 028066 | WATSON PERSONAL CARE (PHILS) INC | 63.00 |
| 1/31/2012 | "P-12-243" | 10136 | YPSILON LAKE CORPORATION | 30.00 |
| 2/29/2012 | "P-12-248" | 8129 | ATTY VALERIANO RELOJ LAW OFFICE | 21.43 |
| 2/29/2012 | "P-12-249" | 1075 | BESTOPTIONS ASSISTANCE INC | 5,034.27 |
| 2/29/2012 | "P-12-254" | 9326 | DONA SOLEDAD GAS CENTER | 107.14 |
| 2/29/2012 | "P-12-258" | 10614 | ESTRELLITA PETROLEUM SERVICE STATION | 267.86 |
| 2/29/2012 | "P-12-261"<br>"P-12-262" | 71247<br>71472 | GOLDILOCKS BAKESHOP INC | 150.00 |
| 2/29/2012 | "P-12-264"<br>"P-12-265" | 98933<br>94379 | MAGALLANES MANAGEMENT CORP | 406.79 |
| 2/29/2012 | "P-12-269" | 3972 | MPAV MARKETING | 32.46 |
| 2/29/2012 | "P-12-273" | 28820 | RUSTAN COFFEE CORPORATION | 40.71 |
| 2/29/2012 | "P-12-279"<br>"P-12-280" | 1032<br>1033 | SOLID ELECTRONICS CORPORATION | 740,989.50 |
| 2/29/2012 | "P-12-285" | 051722 | SUPER SHOPPING MARKET INC | 39.03 |
| 2/29/2012 | "P-12-286" | 55384 | TRELLIS RESTAURANTS INC | 165.21 |
| 3/31/2012 | "P-12-288"<br>"P-12-289"<br>"P-12-290" | 11082<br>11619<br>11045 | FERNANDO, LAURO A | 535.92 |
| 3/31/2012 | "P-12-296" | 1131 | ABN MANPOWER MANAGEMENT INC | 555.78 |
| 3/31/2012 | "P-12-307" | 71584 | GOLDILOCKS BAKESHOP INC | 64.29 |
| 3/31/2012 | "P-12-309" | 100486 | MAGALLANES MANAGEMENT CORP | 202.90 |
| 3/31/2012 | "P-12-310"<br>"P-12-311" | 4000<br>3866 | MPAV MARKETING | 106.61 |
| 3/31/2012 | "P-12-314"<br>"P-12-316" | 051889<br>052044 | SUPER SHOPPING MARKET INC | 169.23 |
| 3/31/2012 | "P-12-317" | 75781 | VILLARTA MAGLAYA TRADING INC | 255.18 |
| 4/30/2012 | "P-12-319"<br>"P-12-320" | 1195<br>1356 | ABN MANPOWER MANAGEMENT INC | 2,228.56 |
| 4/30/2012 | "P-12-321" | 35223 | CAYCO GASOLINE STATION | 214.29 |
| 4/30/2012 | "P-12-328" | 317728 | ESS GASOLINE STATION | 267.86 |

| Taxable Period | Exhibit | Document No. | Supplier | Amount of Input VAT |
|---|---|---|---|---|
| 4/30/2012 | "P-12-329"<br>"P-12-330"<br>"P-12-331"<br>"P-12-332"<br>"P-12-333"<br>"P-12-334" | 11849<br>11655<br>11632<br>11306<br>11374<br>11446 | ESTRELLITA PETROLEUM SERVICE STATION | 1,188.74 |
| 4/30/2012 | "P-12-344"<br>"P-12-345"<br>"P-12-347"<br>"P-12-348" | 052294<br>052338<br>052543<br>052303 | SUPER SHOPPING MARKET INC | 171.24 |
| 4/30/2012 | "P-12-349" | 1276 | SUPERCOOL AIRCONDITIONING | 1,283.12 |
| 4/30/2012 | "P-12-352" | 028554 | WATSON PERSONAL CARE (PHILS) INC | 68.63 |
| 5/31/2012 | "P-12-104" | 0687 | CUCINA DE LAS ISLAS FILIPINAS FOOD CORP | 201.91 |
| 5/31/2012 | "P-12-115"<br>"P-12-354" | 12257<br>11967 | ESTRELLITA PETROLEUM SERVICE STATION | 408.58 |
| 5/31/2012 | "P-12-113" | 33737 | LA VISTA SHELL SERVICES STN | 214.29 |
| 5/31/2012 | "P-12-106" | 4830 | LD WHISTLE ASIA INC | 96.05 |
| 5/31/2012 | "P-12-114" | 107880 | MAGALLANES MANAGEMENT CORP | 187.04 |
| 5/31/2012 | "P-12-111" | 00584 | PETRON MARKETING CORP | 267.86 |
| 5/31/2012 | "P-12-108" | 27194 | SPORT GRILL PHILS INC | 87.53 |
| 6/30/2012 | "P-12-41" | 0309 | ACCELTECH CORPORATION | 37,500.00 |
| 6/30/2012 | "P-12-158" | 282686 | ERICOIL INCORPORATED | 6.43 |
| 6/30/2012 | "P-12-70"<br>"P-12-71" | 0890<br>0910 | JAHENA TRADING AND SERVICES | 3,225.00 |
| 6/30/2012 | "P-12-73" | 50782 | MICROGENESIS BUSINESS SYSTEM | 1,992.86 |
| 6/30/2012 | "P-12-154" | 053247 | SUPER SHOPPING MARKET INC | 78.35 |
| 6/30/2012 | "P-12-153" | 028587 | WATSON PERSONAL CARE (PHILS) INC | 49.29 |
| | | | | |
| ***2. Supported by documents other than VAT OR and/or VAT invoice*** | | | | |
| 1/31/2012 | "P-12-218" | 16584 | OFFICE WAREHOUSE | 9.54 |
| 1/31/2012 | "P-12-222"<br>"P-12-223"<br>"P-12-224" | | PHILIPPINE LONG DISTANCE TELEPHONE | 525.26 |
| 2/29/2012 | "P-12-270"<br>"P-12-271" | 20192<br>22801 | OFFICE WAREHOUSE | 62.46 |
| 2/29/2012 | "P-12-272" | 1000238507 | PETRON BAGUMBAYAN SERVICE STATION | 107.14 |
| 4/30/2012 | "P-12-322" | 12638 | CFAL OASIS DEVT CORP | 245.69 |
| 4/30/2012 | "P-12-323"<br>"P-12-324" | 423156<br>420827 | CITRA METRO MANILA | 750.00 |
| 4/30/2012 | "P-12-339"<br>"P-12-340"<br>"P-12-341" | 5415<br>5420<br>5433 | RED RIBBON BAKESHOP INC | 149.89 |
| 5/31/2012 | "P-12-92"<br>"P-12-93"<br>"P-12-94"<br>"P-12-105" | 4837<br>4835<br>4822<br>4836 | RED RIBBON BAKESHOP INC | 198.11 |
| 6/30/2012 | "P-12-69" | 26801 | INFOCORP TRADING INCORPORATED | 53.57 |
| 6/30/2012 | "P-12-74" | 68588 | MICROGENESIS BUSINESS SYSTEM | 3,844.29 |
| ***3. No supporting documents*** | | | | |
| 1/31/2012 | - | - | JIMENEZ, JOSE MELVIN B | 163.39 |
| 1/31/2012 | - | - | ANIMO FOODS INC | 165.24 |
| 1/31/2012 | - | - | CMSTAR MANAGEMENT INC | 370.20 |
| 1/31/2012 | - | - | COFFEE BREWMASTER INC | 991.12 |
| 1/31/2012 | - | - | DIGITEL MOBILE PHILIPPINES INC | 301.70 |
| 1/31/2012 | - | - | DONICA CORPORATION | 226.96 |
| 1/31/2012 | - | - | ESS GASOLINE STATION | 107.14 |
| 1/31/2012 | - | - | GLOBE TELECOM INC | 364.51 |

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| Taxable Period | Exhibit | Document No. | Supplier | Amount of Input VAT |
|---|---|---|---|---|
| 1/31/2012 | - | - | KITCHEN INC | 56.79 |
| 1/31/2012 | - | - | MAKATI SUPERMARKET CORPORATION | 182.14 |
| 1/31/2012 | - | - | MULTI KITCHEN INC | 223.39 |
| 1/31/2012 | - | - | PINIC INTERNATIONAL CORPORATION | 2.14 |
| 1/31/2012 | - | - | PUNONGBAYAN AND ARAULLO | 14,041.50 |
| 1/31/2012 | - | - | PVT RADIO PLAYNETWORK | 22,200.00 |
| 1/31/2012 | - | - | SMART COMMUNICATIONS INC | 85.71 |
| 1/31/2012 | - | - | SOLID LAGUNA CORPORATION | 420.00 |
| 2/29/2012 | - | - | COFFEE BREWMASTER INC | 249.43 |
| 2/29/2012 | - | - | DIGITEL MOBILE PHILIPPINES INC | 526.63 |
| 2/29/2012 | - | - | DONICA CORPORATION | 864.92 |
| 2/29/2012 | - | - | GLOBE TELECOM INC | 377.30 |
| 2/29/2012 | - | - | MANDURRIAO STAR INC | 30.46 |
| 2/29/2012 | - | - | PRIMERA CLASE STATION | 214.29 |
| 2/29/2012 | - | - | PVT RADIO PLAYNETWORK | 22,200.00 |
| 2/29/2012 | - | - | SMART COMMUNICATIONS INC | 139.29 |
| 2/29/2012 | - | - | SOLID LAGUNA CORPORATION | 840.00 |
| 3/31/2012 | - | - | IGNACIO JR, FRANCISCO S | 214.29 |
| 3/31/2012 | - | - | PIZARRO, VICENTE C | 107.14 |
| 3/31/2012 | - | - | TAB, EDWIN REYES | 180.88 |
| 3/31/2012 | - | - | YAMAT, MANUELA M | 503.80 |
| 3/31/2012 | - | - | CMSTAR MANAGEMENT INC | 167.11 |
| 3/31/2012 | - | - | COFFEE BREWMASTER INC | 112.39 |
| 3/31/2012 | - | - | DIGITEL MOBILE PHILIPPINES INC | 411.67 |
| 3/31/2012 | - | - | DONICA CORPORATION | 267.91 |
| 3/31/2012 | - | - | ELAMAR MARKETING CORPORATION | 517.64 |
| 3/31/2012 | - | - | ESTRELLITA PETROLEUM SERVICE STATION | 218.79 |
| 3/31/2012 | - | - | JOBSTREET COM PHIL INC | 360.00 |
| 3/31/2012 | - | - | PHILIPPINE LONG DISTANCE TELEPHONE | 223.10 |
| 3/31/2012 | - | - | PVT RADIO PLAYNETWORK | 22,200.00 |
| 3/31/2012 | - | - | WHOLESOME FOODS INC | 23.57 |
| 4/30/2012 | - | - | PVT RADIO PLAYNETWORK | 22,200.00 |
| 4/30/2012 | - | - | SMART COMMUNICATIONS INC | 139.29 |
| 4/30/2012 | - | - | SOLID LAGUNA CORPORATION | 420.00 |
| 5/31/2012 | - | - | FERNANDO, LAURO A | 587.77 |
| 5/31/2012 | - | - | ABN MANPOWER MANAGEMENT INC | 1,447.40 |
| 5/31/2012 | - | - | C-5 GAS AND OIL STATION INC | 107.14 |
| 5/31/2012 | - | - | COFFEE BREWMASTER INC | 194.04 |
| 5/31/2012 | - | - | COFFEE MASTERS INC | 33.75 |
| 5/31/2012 | - | - | FOOD PARKS BY RAINTREE INC | 60.21 |
| 5/31/2012 | - | - | PHILIPPINE LONG DISTANCE TELEPHONE | 748.37 |
| 5/31/2012 | - | - | PRIMERA CLASE STATION | 374.87 |
| 5/31/2012 | - | - | PVT RADIO PLAYNETWORK | 22,200.00 |
| 5/31/2012 | - | - | RUSTAN COFFEE CORPORATION | 98.04 |
| 5/31/2012 | - | - | SOLID LAGUNA CORPORATION | 420.00 |
| 5/31/2012 | - | - | SUPER SHOPPING MARKET INC | 309.16 |
| 6/30/2012 | - | - | BAN, RONALD MARTIN B | 16.07 |
| 6/30/2012 | - | - | BERNARDO, KATHRYN | 17,647.06 |
| 6/30/2012 | - | - | TABAY, J.R. JR | 32.14 |
| 6/30/2012 | - | - | ABN MANPOWER MANAGEMENT INC | 126,614.39 |
| 6/30/2012 | - | - | ABACUS BOOK AND CARD CORP | 21.56 |
| 6/30/2012 | - | - | ABM GLOBAL SOLUTIONS INC | 115,104.30 |
| 6/30/2012 | - | - | ANIMO FOODS INC | 155.48 |
| 6/30/2012 | - | - | ANSKOR TRADING CORP | 27.65 |
| 6/30/2012 | - | - | ARANCIA INC | 58.12 |
| 6/30/2012 | - | - | ASIAN TERMINAL INCORPORATED | 2,173.56 |

| Taxable Period | Exhibit | Document No. | Supplier | Amount of Input VAT |
|---|---|---|---|---|
| 6/30/2012 | - | - | AZAMI RESTAURANT | 187.93 |
| 6/30/2012 | - | - | BACOLOD CHICKEN INASAL | 54.32 |
| 6/30/2012 | - | - | BAN GOZA CORPORATION | 116.46 |
| 6/30/2012 | - | - | BMS TAGORDA COMPANY INC | 107.14 |
| 6/30/2012 | - | - | CANELLE FOOD CORPORATION | 98.57 |
| 6/30/2012 | - | - | CATER KING FOOD CORPORATION | 12.54 |
| 6/30/2012 | - | - | CHARLES CELLZONE | 16.07 |
| 6/30/2012 | - | - | CHICCO DI CAFFE | 35.36 |
| 6/30/2012 | - | - | CITRA METRO MANILA | 482.14 |
| 6/30/2012 | - | - | COFFEE BREWMASTER INC | 77.61 |
| 6/30/2012 | - | - | CONSCIOUS PALATE FOOD GROUP | 42.60 |
| 6/30/2012 | - | - | CONTRADE ENTERPRISES INC | 175.01 |
| 6/30/2012 | - | - | COPYLANDIA OFFICE SYSTEMS CORP | 221.25 |
| 6/30/2012 | - | - | CYRUS LOGISTIC INC | 300.00 |
| 6/30/2012 | - | - | DALNIEZEN CUSTOMS BROKERAGE INC | 29,448.91 |
| 6/30/2012 | - | - | DENHON TRADING | 107.14 |
| 6/30/2012 | - | - | DEPUTY CHARLIES GRIND AND GRILL CORP | 89.46 |
| 6/30/2012 | - | - | DIGITEL MOBILE PHILIPPINES INC | 7,652.70 |
| 6/30/2012 | - | - | DOMAIN MERCHANDISING SERVICES INC | 2,889.60 |
| 6/30/2012 | - | - | DONICA CORPORATION | 148.78 |
| 6/30/2012 | - | - | DYARYO TRABAHO CORPORATION | 44,906.40 |
| 6/30/2012 | - | - | DYNAMIC MANAGEMENT AND MKTNG INC | 60,793.07 |
| 6/30/2012 | - | - | E.S.E. SIGNEX SIGN EXPRESS INC | 16,123.21 |
| 6/30/2012 | - | - | ECOLAND PETRON SERVICENTER | 53.57 |
| 6/30/2012 | - | - | ENCHANTED KINGDOM INC | 19,489.29 |
| 6/30/2012 | - | - | EPHESIANS MANAGEMENT CORP | 1,446.43 |
| 6/30/2012 | - | - | ESPAÑA D. TUAZON SHELL SERVICE | 331.26 |
| 6/30/2012 | - | - | ESS GASOLINE STATION | 214.29 |
| 6/30/2012 | - | - | ESTRELLITA PETROLEUM SERVICE STATION | 214.29 |
| 6/30/2012 | - | - | FAST WHEEL SHELL GAS STATION | 107.14 |
| 6/30/2012 | - | - | FAST WHEEL SHELL GAS STATION | 732.76 |
| 6/30/2012 | - | - | FEDERAL BRENT RETAIL INC | 117.86 |
| 6/30/2012 | - | - | FRESH N FAMOUS FOODS INC | 8.36 |
| 6/30/2012 | - | - | G AND O TRADING CO (CELVITEK) | 2,400.00 |
| 6/30/2012 | - | - | GLOBE TELECOM INC | 296.57 |
| 6/30/2012 | - | - | GOLDEN ARCHES DEVELOPMENT CORPORATION | 11.25 |
| 6/30/2012 | - | - | HANZ GRAPHICS AND DIGITAL IMAGING CENTER | 2,785.71 |
| 6/30/2012 | - | - | HIGHPOINT BUENDIA SHELL STATION | 53.57 |
| 6/30/2012 | - | - | ICON GRAPHICS INC | 577.80 |
| 6/30/2012 | - | - | INTERNATIONAL FAMILY FOODS SERVICES INC | 117.86 |
| 6/30/2012 | - | - | J.A. ABUCAR ADVERTISING AND TRAD | 42.86 |
| 6/30/2012 | - | - | JOBSTREET.COM PHILIPPINES INC | 360.00 |
| 6/30/2012 | - | - | JOLLIBEE FOODS CORPORATION | 274.61 |
| 6/30/2012 | - | - | JOSE RIZALINO D. TORRE AND MA. CRISTINA A. TORRE | 73.29 |
| 6/30/2012 | - | - | LBC EXPRESS INC | 10.71 |
| 6/30/2012 | - | - | LEXTERPRINTING CORPORATION | 883.93 |
| 6/30/2012 | - | - | LITEXPRESS SUPPLY CHAIN INC | 227,051.17 |
| 6/30/2012 | - | - | MACL BALLOONS AND PARTY MATES CENTER INC | 171.43 |
| 6/30/2012 | - | - | MAGALLANES MANAGEMENT CORP | 160.71 |
| 6/30/2012 | - | - | MAKATI SHANGRI-LA HOTELS AND RESORTS INC | 607.68 |
| 6/30/2012 | - | - | MARRAKETCH MDSE | 6,498.21 |
| 6/30/2012 | - | - | MARRAKETCH MDSE | 92.14 |
| 6/30/2012 | - | - | MAXIMUS TRADING INC | 250.45 |
| 6/30/2012 | - | - | MCM DESIGNS AND CONSTRUCTION SOLUTIONS | 7,200.00 |
| 6/30/2012 | - | - | MEDIAWATCHMEN PUBLISHING AND ADVERTISING | 4,492.80 |

| Taxable Period | Exhibit | Document No. | Supplier | Amount of Input VAT |
|---|---|---|---|---|
| 6/30/2012 | - | - | MFC BISTRO FOODS CORPORATION | 92.14 |
| 6/30/2012 | - | - | MFC BISTRO FOODS CORPORATION | 100.18 |
| 6/30/2012 | - | - | MICROPRINT SYSTEMS INC | 4,331.87 |
| 6/30/2012 | - | - | MIKROCELL PHONES N ACCESSORIES | 16.07 |
| 6/30/2012 | - | - | MLM STAR GAS CORPORATION | 53.57 |
| 6/30/2012 | - | - | MSLM MOTORISTS CENTER | 32.14 |
| 6/30/2012 | - | - | NATIONAL BOOK STORE INC | 35.46 |
| 6/30/2012 | - | - | NOBLE PETRON SERVICE STATION | 53.57 |
| 6/30/2012 | - | - | NONPAREIL INTERNATIONAL FREIGHT AND CARGO | 140,601.24 |
| 6/30/2012 | - | - | OFFMATE DESIGN CORPORATION | 2,625.00 |
| 6/30/2012 | - | - | OMNI SOLID SERVICES INC | 30,000.00 |
| 6/30/2012 | - | - | OMNI SOLID SERVICES INC | 217,960.76 |
| 6/30/2012 | - | - | PACIFIC BROADCASTING | 964.29 |
| 6/30/2012 | - | - | PASAY CENTENNIAL RESTAURANT INC | 575.82 |
| 6/30/2012 | - | - | PELLENOR RESOURCES INC | 211.80 |
| 6/30/2012 | - | - | PERGA GASOLINE SERVICE STATION | 289.29 |
| 6/30/2012 | - | - | PHILIPPINE AIRLINES INC | 93.49 |
| 6/30/2012 | - | - | PHILIPPINE DAILY INQUIRER INCORPORATED | 23,436.09 |
| 6/30/2012 | - | - | PHILIPPINE JOURNALIST INC | 9,836.64 |
| 6/30/2012 | - | - | PHILIPPINE LONG DISTANCE TELEPHONE | 604.35 |
| 6/30/2012 | - | - | PHILIPPINE PORTS AUTHORITY | 155.81 |
| 6/30/2012 | - | - | PHILIPPINE SEVEN CORPORATION | 48.21 |
| 6/30/2012 | - | - | PINIC INTERNATIONAL CORPORATION | 72.86 |
| 6/30/2012 | - | - | PRIME IMAGE CONCEPT ASIA | 3,240.33 |
| 6/30/2012 | - | - | PVT RADIO PLAYNETWORK | 73,260.00 |
| 6/30/2012 | - | - | RBQ FOOD SPECIALISTS INC | 83.04 |
| 6/30/2012 | - | - | RED FUEL GAS AND OIL STATION | 229.21 |
| 6/30/2012 | - | - | REPUBLIKA PUBLISHING CO INC | 11,188.80 |
| 6/30/2012 | - | - | RUSTAN COFFEE CORPORATION | 136.61 |
| 6/30/2012 | - | - | S-ONE SUPPLIES CORPORATION | 707.68 |
| 6/30/2012 | - | - | SERVICIO CALIDAD CORPORATION | 85.71 |
| 6/30/2012 | - | - | SHELL GATE SERVICE STATION | 107.14 |
| 6/30/2012 | - | - | SKILLS AND TALENT EMPLOYMENT POOL INC | 13,758.98 |
| 6/30/2012 | - | - | SKYLAR CORPORATION | 53.57 |
| 6/30/2012 | - | - | SLT GASMART CORPORATION | 428.57 |
| 6/30/2012 | - | - | SM PRIME HOLDING INC | 11,552.21 |
| 6/30/2012 | - | - | SM PRIME HOLDING INC | 1,800.00 |
| 6/30/2012 | - | - | SMART ADVERTISING WORKS AND SERVICES | 41,640.00 |
| 6/30/2012 | - | - | SMART COMMUNICATIONS INC | 107.14 |
| 6/30/2012 | - | - | SOLID ELECTRONICS CORP | 2,142.86 |
| 6/30/2012 | - | - | ST. TERESA PETRON SERVICE STATION | 53.57 |
| 6/30/2012 | - | - | STAREV MOTORIST SERVICE CENTER | 24.54 |
| 6/30/2012 | - | - | STATION SQUARE EAST COMMERCIAL CORPORATION | 6,774.00 |
| 6/30/2012 | - | - | STEAK ESCAPE CO | 17.57 |
| 6/30/2012 | - | - | STORES SPECIALISTS INC | 423.21 |
| 6/30/2012 | - | - | SUMOSAM FOODS INC | 567.05 |
| 6/30/2012 | - | - | THE IMAGE RECALL CORPORATION | 65,400.00 |
| 6/30/2012 | - | - | THE PALM COUNTRY CLUB | 54.61 |
| 6/30/2012 | - | - | TKS PETRON SERVICE STATION | 107.14 |
| 6/30/2012 | - | - | TOP-GRADE PETRO PRODUCTS CORPORATION | 192.86 |
| 6/30/2012 | - | - | TRIO RESTAURANT AND WINE BAR INC | 280.10 |
| 6/30/2012 | - | - | TRIPMART TRAVEL AGENCY | 9,174.63 |
| 6/30/2012 | - | - | TRUE SERVICE STATION | 53.57 |
| 6/30/2012 | - | - | U-BIX CORPORATION | 1,361.79 |
| 6/30/2012 | - | - | VTECH AD WORX INCORPORATED | 17.14 |

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| Taxable Period | Exhibit | Document No. | Supplier | Amount of Input VAT |
|---|---|---|---|---|
| 6/30/2012 | - | - | WELLCOME KING CHOW FOODS CORP | 85.18 |
| | | | ***Subtotal - Disallowed Input Tax*** | ***₱ 2,331,324.83*** |
| | | | **Total Claimed Input Tax** | **₱ 2,431,014.59** |

Considering that petitioner had exempt sales for the month of June 2012, portion of the valid input tax shall be allocated to such sales, as the same is not creditable against petitioner's output VAT liability, as computed below:

| | |
|---|---|
| Total exempt sales – June 2012 | ₱ 4,145,732.87 |
| Divided by total declared sales – June 2012 | 341,279,097.75 |
| Multiply by total valid input tax – June 2012 | 61,861.95 |
| **Input tax allocated to exempt sales** | **₱ 751.48** |

## III. Excess input tax carried over to succeeding quarter – ₱10,159,773.44

Respondent disallowed petitioner's excess input tax of ₱10,159,773.44, asserting that the same was already carried over to the succeeding period as provided under Section 110(B) of the NIRC of 1997, as amended.

The Court finds the disallowance improper.

Any tax benefit derived by petitioner from such carry-over redounds to the succeeding period; thus, at most, petitioner may only be assessed in the succeeding period.[43] Accordingly, respondent's disallowance of ₱10,159,773.44 should be cancelled.

In fine, petitioner has no deficiency VAT liability for the period from January 1, 2012 to June 30, 2012, since it has sufficient input tax credits to cover its output VAT liability for the same period, as shown below:

| | | | |
|---|---|---|---|
| Taxable receipts per VAT returns | | | ₱ 340,184,183.99 |
| Output tax | | | 40,822,102.08 |
| Less: Input tax carried over from previous quarter | ₱11,448,182.73 | | |
| Input tax on importation of goods | 38,072,631.00 | | |

[43] *Power Sector Assets and Liabilities Management Corporation vs. Commissioner of Internal Revenue*, CTA Case No. 8587, September 19, 2016; *Greenhills Properties, Inc. vs. Commissioner of Internal Revenue*, CTA Case No. 8295, May 15, 2015

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| | | | |
|---|---|---|---|
| Input tax on goods and services | 2,431,014.60 | ₱51,951,828.33 | |
| Less: Unsupported input tax | ₱ 2,331,324.83 | | |
| Valid input tax allocable to exempt sales | 751.48 | 2,332,076.31 | 49,619,752.02 |
| VAT payable | | | (₱ 8,797,649.94) |
| Less: Payments per ITS | | | 42,265.56 |
| **Overpayment/Excess Input Tax Credits** | | | **(₱8,839,915.50)** |

**WHEREFORE**, premises considered, the instant Petition for Review is **GRANTED**. Accordingly, the deficiency value-added tax assessment covering the period from January 1, 2012 to June 30, 2012 in the aggregate amount of ₱65,928,415.74 is **CANCELLED** and **SET ASIDE**.

**SO ORDERED.**

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

WE CONCUR:

**ROMAN G. DEL ROSARIO**
Presiding Justice

**ERLINDA P. UY**
Associate Justice

**C E R T I F I C A T I O N**

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

**ROMAN G. DEL ROSARIO**
Presiding Justice
Chairperson, 1st Division