REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus-

PHILEX MINING CORPORATION,
Respondent.

CTA EB No. 1138
(CTA Case No. 8357)

Present:

Del Rosario, PJ
Castañeda,Jr.,
Bautista,
Uy,
Casanova,
Fabon-Victorino,
Mindaro-Grulla,
Cotangco-Manalastas, and
Ringpis-Liban, JJ.

Promulgated:
NOV 12 2015
2:25 p.m.

x- x

RESOLUTION

COTANGCO-MANALASTAS, J.:

For resolution is petitioner's *Motion for Reconsideration (Decision of 29 July 2015)*, filed on August 18, 2015, with respondent's *Comment/Opposition*, filed on September 21, 2015.

Petitioner seeks reconsideration of the Decision[1], dated July 29, 2015, which disposed of the case, as follows:

> "WHEREFORE, premises considered, the instant Petition for Review is DENIED. The October 29, 2013 Decision and February 2, 2014 Resolution of the CTA Special First Division in CTA Case No. 8357, are hereby AFFIRMED."[2]

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[1] *Rollo*, CTA EB Case No. 1138, pp. 91-103.
[2] *Rollo*, p. 102.

Petitioner raises the following grounds for reconsideration:

I. The Honorable Court erred in ruling that the judicial claim for refund is timely filed because the filing of the said judicial claim for refund is premature.

II. The Honorable Court erred in partially granting the claim despite the fact that petitioner failed to comply with the invoicing and accounting requirements.

On the other hand, respondent argues that the arguments relied on by petitioner were exactly the same grounds and arguments raised in the petition for review and which have already been passed upon and resolved in the assailed Decision. Respondent adds that it submitted its supporting documents to the Department of Finance One Stop Shop Center when it filed its application for refund. As to the alleged failure to comply with invoicing and accounting requirements, respondent reiterates that the presentation of the subsidiary sales journal and subsidiary purchase journal is not part of the requisites for a claim for refund.

After reconsideration and careful review of the averments in petitioner's motion and the previous pleadings, the Court *En Banc* finds no reason to reverse or modify the July 29, 2015 Decision, which affirmed the Decision and Resolution, dated October 29, 2013 and February 26, 2014, respectively, of the CTA Special First Division.

Petitioner's grounds and arguments have been discussed and resolved both in the CTA Special First Division, and in the Court *En Banc*'s Decision. Any further discussion will only be unnecessarily repetitive.

WHEREFORE, the instant motion for reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

WE CONCUR:

(On Leave)
ROMAN G. DEL ROSARIO
Presiding Justice

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

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

(On Leave)
CAESAR A. CASANOVA
Associate Justice

(On Leave)
ESPERANZA R. FABON-VICTORINO
Associate Justice

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

Ma. Belen SL
MA. BELEN M. RINGPIS-LIBAN
Associate Justice