

**REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY**

**SECOND DIVISION**

**CHARTIS TECHNOLOGY &  
OPERATIONS MANAGEMENT  
CORPORATION (PHILIPPINES),**

Petitioner, Members:

**CTA CASE NOS. 8432, 8498  
8534 & 8581**

- versus -

**CASTAÑEDA, JR.,** *Chairperson,*  
**CASANOVA,** *and*  
**COTANGCO-MANALASTAS,** JJ.

**COMMISSIONER OF INTERNAL  
REVENUE,**

Respondent.

Promulgated:

FEB 12 2016

*8:53 Am from*

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**RESOLUTION**

**CASANOVA, J.:**

For this Court's resolution is petitioner's **Motion for Reconsideration with Motion For New Trial**, filed on November 24, 2015, without respondent's comment thereto as per Records Verification dated January 12, 2016.

Petitioner assails the Decision of this Court dated November 6, 2015, the dispositive portion of which reads:

**"WHEREFORE, the instant Petition for Review be  
DISMISSED for insufficiency of evidence.**

**SO ORDERED.**<sup>11</sup>  
*a*

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<sup>1</sup> Docket (Vol. V), p. 2348.

In the assailed Decision, this Court denied petitioner's claim for VAT refund for failure to submit sufficient and relevant documents to prove that its clients are non-resident foreign corporations doing business outside Philippines.

In its motion, petitioner manifests that it has fifty-one (51) non-resident foreign clients for Fiscal Year ended November 30, 2010 in different territories scattered around the world. Petitioner requested its clients to furnish it with their consularized copies of incorporation documents, but its requests went unheeded. Petitioner was constrained to finish the presentation of its documentary and testimonial evidence without relevant incorporation documents.

Petitioner posits that despite reasonable diligence and repeated reminders to its foreign clients, petitioner failed to receive the consularized copies of their incorporation papers. Moreover, according to petitioner, it does not have absolute control over its foreign affiliates, at most, it can only request, but it does not have authority to procure the documents from its source.

Since the consularized documents remain unavailable, petitioner has gathered printed screenshots of the official online websites of the government company registries which are attached to its motion. Petitioner argues that the said documents attached to its motion are akin to newly discovered evidence that shall materially alter the outcome of the case and may therefore be admitted by this Court.

Section 1(b), Rule 37 of the Rules of Court, provides that:

**"Section 1.** *Grounds of and period for filing motion for new trial or reconsideration.* — Within the period for taking an appeal, the aggrieved party may move the trial court to set aside the judgment or final order and grant a new trial for one or more of the following causes materially affecting the substantial rights of said party:

xxx                      xxx                      xxx

(b) Newly discovered evidence, which he could not, with reasonable diligence, have discovered and produced at the trial, and which if presented would probably alter the result."

The rationale of the rules of procedure has always been to secure a just determination of every action. They are tools designed to facilitate the attainment of justice.<sup>2</sup> Thus, it is a fundamental principle that technical rules of procedure are not ends in themselves but are primarily designed to aid in the administration of justice.<sup>3</sup> This is because, after all, the paramount consideration remains the ascertainment of truth.

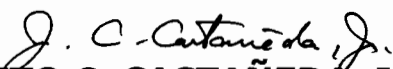
Applying the foregoing and considering the arguments raised by petitioner and there being no objections from respondent, a new trial is warranted.

**WHEREFORE**, petitioner's **Motion for New Trial** is hereby **GRANTED**. Let this case be set for the presentation of petitioner's additional evidence on March 28, 2016 at 9:00 a.m. Accordingly, the resolution of petitioner's **Motion for Reconsideration** is hereby **HELD IN ABEYANCE**.

**SO ORDERED.**

  
**CAESAR A. CASANOVA**  
Associate Justice

WE CONCUR:

  
**JUANITO C. CASTAÑEDA, JR.**  
Associate Justice

  
**AMELIA R. COTANGCO-MANALASTAS**  
Associate Justice

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<sup>2</sup> *BPI-Family Savings Bank, Inc. vs. Court of Appeals, et al.*, G.R. No. 122480, April 12, 2000.

<sup>3</sup> *Philippine Phosphate Fertilizer Corporation vs. Commissioner of Internal Revenue*, G.R. No. 141973, June 28, 2005.