REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

<u>EN BANC</u>

AGRI EXIM GLOBAL PHILIPPINES, INC., Petitioner,	**CTA EB NO. 3075** (CTA Case No. 10621)
	Present:
- versus -	**RINGPIS-LIBAN**, *P.J.*, **BACORRO-VILLENA**, **MODESTO-SAN PEDRO**, **REYES-FAJARDO**, **CUI-DAVID**, **FERRER-FLORES**, and **ANGELES**, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: MAR 24 2026 3:51

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DECISION

FERRER-FLORES, *J.*:

Before the Court *En Banc* is the **Petition for Review**[1] filed on February 5, 2025 by **Agri Exim Global Philippines Inc.** (petitioner) against **Commissioner of Internal Revenue** (respondent). Petitioner prays for the Court: (1) to reverse and set aside the Decision[2] dated July 12, 2024 (assailed Decision) and the Resolution[3] dated January 17, 2025 (assailed Resolution) issued by the Court of Tax Appeals (CTA) Third Division (Court in Division); (2) to grant its claim for cash refund in the amount of **₱6,853,897.93**, representing its unutilized input value-added tax (VAT), attributable to its zero-rated sales for the taxable year (TY) 2019; and, (3) to order respondent to refund the said amount to petitioner.

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[1] *Rollo*, pp. 1 to 13.
[2] *Rollo*, pp. 19 to 41.
[3] *Rollo*, pp. 43 to 46.

The dispositive portions of the respective assailed Decision and Resolution are as follows:

Assailed Decision

WHEREFORE, the present Petition for Review filed by Agri Exim Global Philippines Inc., is **DENIED**, for lack of merit.

SO ORDERED.

Assailed Resolution

WHEREFORE, petitioner's Motion for Reconsideration, filed on August 15, 2024 is **DENIED** for lack of merit.

SO ORDERED.

THE PARTIES

Petitioner is a domestic corporation[4] organized under Philippine laws, established for the manufacture, export, import, and trade of goods with regard agricultural consumers and other related products on wholesale basis. Its principal office is located at Upper Quinokol, Darong, Sta. Cruz, Davao Del Sur.[5] It may be served with orders, notices, pleadings, and other court processes through its counsel at Relato Law Office, Unit 1112, Entrata Tower 1, 2609 Civic Drive, Filinvest Corporate City, Alabang, Muntinlupa City.[6]

Respondent is the Commissioner of the Bureau of Internal Revenue (BIR), vested under the National Internal Revenue Code (NIRC) of 1997, as amended, with the authority to decide, approve, and grant tax refunds. He may be served with summons and other court processes at National Building Office, Agham Road, Diliman, Quezon City.[7]

THE ANTECEDENT FACTS

The facts as found by the Court in Division are as follows:

On several dates, petitioner filed its Quarterly VAT Returns (BIR Form No. 2550-Q) for the 1st to 4th Quarters of TY 2019 with the BIR

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4 Exhibit "P-1", Division Docket, p. 468.
5 Exhibit "P-2", Division Docket, p. 469.
6 *Special Power of Attorney*, Division Docket, pp. 31 to 33.
7 Paragraph I.1.b, *Joint Stipulation of Facts*, Division Docket, p. 201.

[Bureau of Internal Revenue], through the BIR's Electronic Filing and Payment System (eFPS), detailed as follows:

2019	Date of Filing	Return Type
1st Quarter	September 4, 2019	Amended
2nd Quarter	October 25, 2019	Amended
3rd Quarter	November 20, 2019	Amended
4th Quarter	January 27, 2020	Original

On May 11, 2021, petitioner filed with the BIR VAT Credit Audit Division (VCAD), an administrative claim for input VAT refund of its unutilized input VAT for the 1st to 4th Quarters of TY 2019, in the amount of ₱14,940,360.86, as shown in its Application for Tax Credits/Refund (BIR Form No. 1914), and its duly accomplished Revised Checklist of Mandatory Requirements on Claims for VAT Credit/Refund.

On even date, Amelita A. Escobar, Chief, VCAD issued to petitioner a Tax Verification Notice No. TVN201800143135, authorizing Revenue Officers (ROs) Dexter C. Bustillos and Denise R. Dayanan to verify the supporting documents and/or pertinent records relative to petitioner's claim for VAT refund covering the taxable period January 1, 2019 to December 31, 2019.

On August 5, 2021, petitioner received a VAT Refund Notice dated July 13, 2021, partially granting petitioner's input VAT refund in the amount of ₱8,086,462.93. Of the ₱14,940,360.86 claimed by petitioner as input VAT refund, the amount of ₱6,853,897.93 was disallowed, computed as follows:

> Per VAT Refund Notice dated 13 July 2021 of the assigned Revenue Officer/s, the following findings were observed:

VAT refund claimed	Php14,940,360.86
Deductions from claimed	
Disallowed input VAT on big-ticket purchases due to non-compliance With invoicing requirements pursuant to Section 113 of the NIRC of 1997, as amended, and Annex 'A.1' under RMO 47-2021 (Annex A.1)	Php 5,367,106.66
Discrepancy of the certified true copies of capital goods exceeding Php1 Million acquired from the previous period as against the amount Reported per schedules of 2019 1st quarter (Annex A.2)	5,255.00
VAT on imported items without proof of payment (Annex A.3)	642,361.76
Input VAT attributable to invalid zero-rated sales/exempt sales (Annex A.4)	839,204.51
Total Deductions	Php6,853,897.93
Net allowable VAT refund	Php8,086,462.93

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Not satisfied with the decision on its administrative claim for refund, petitioner filed its *Petition for Review (With Motion for the Commissioning of Independent Certified Public Accountant)* with the CTA on October 22, 2021.

On July 12, 2024, the Court in Division rendered the assailed Decision denying the *Petition* of petitioner for lack of merit. In the assailed Decision, the Court in Division held that petitioner failed to satisfy the conditions for zero-rating under Section 106(A)(2)(a)(1) of the NIRC of 1997, as amended. Thus, it was not able to establish that it was engaged in zero-rated or effectively zero-rated sales for the first to fourth quarters of TY 2019.

Aggrieved, petitioner filed its *Motion for Reconsideration*[8] on August 15, 2024, which the Court in Division similarly denied for lack of merit in the assailed Resolution.

THE PROCEEDINGS BEFORE THE COURT *EN BANC*

On February 5, 2025, petitioner filed the instant *Petition for Review*.

Upon the Court's directive, respondent filed his *Comment (Re: Petition for Review)* on February 20, 2025.

On March 24, 2025, the instant case was submitted for decision.[9]

ISSUES

Petitioner assigns the following errors:

I. The Court in Division erred in ruling that petitioner failed to satisfy the conditions for zero-rating as it cannot be ascertained whether the foreign currency inward remittances actually pertain to the payments for petitioner's export sales of goods during TY 2019; and,

II. The Court in Division erred in not granting petitioner's claim for input VAT refund amounting to ₱6,853,897.93.

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[8] Division Docket, pp. 602 to 612.

[9] Minute Resolution, *Rollo*, p. 63.

ARGUMENTS

Essentially, petitioner contends that it is entitled to its claim for refund of input VAT attributable to its zero-rated sales as it was able to comply with all the requirements for said refund as provided for in Section 112(A) of the NIRC of 1997, as amended.

Petitioner argues that the discrepancies between the amounts of remittances as shown in the Inward Remittance Certification issued by BDO Unibank Inc. as well as the Transaction Detail Advice Reports issued by Citibank and the zero-rated sales as shown in the Sales Invoices should not give rise to the conclusion that these remittances were not payments for petitioner's export sales for the year 2019.

According to petitioner, the discrepancies merely indicate that certain portions of the remittances pertain to either advance payments made or payments applied to receivables from prior periods. Petitioner further maintains that it is not uncommon in a business transaction that payments or remittances do not always match to the last centavo due to factors such as change of orders, sales returns and discounts, quality in the product actually delivered, and fluctuations in foreign exchanges.

Petitioner also avers that respondent's partial disallowance of its administrative claim for input VAT refund was not premised on petitioner's zero-rated sales not being duly supported by VAT invoices or official receipts. Relatedly, it contends that the partial grant of its administrative claim for refund means that it had complied with the pertinent requisites. It further stresses that factual findings of administrative bodies are afforded great weight by the courts, and in the absence of substantial showing that such findings were made from erroneous estimation of the evidence presented, are conclusive and should not be disturbed.

Respondent, on the other hand, maintains that claims for refund are strictly construed against the claimant and liberally in favor of the taxing authority. As petitioner failed to satisfy the conditions for zero-rating, the present *Petition for Review* must be dismissed for lack of merit.[10]

RULING OF THE COURT *EN BANC*

The Court *En Banc* denies the present *Petition for Review*.

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[10] *Comment, Rollo*, pp. 55.

The Court En Banc has jurisdiction over the instant case.

Section 3(b), Rule 8 of the 2005 Revised Rules of the CTA (RRCTA) reads:

> RULE 8
> Procedure in Civil Cases
>
> xxx xxx xxx
>
> SECTION 3. *Who May Appeal; Period to File Petition.* —
>
> (b) A party adversely affected by a decision or resolution of a Division of the Court on a motion for reconsideration or new trial may **appeal** to the Court by filing before it a petition for review **within fifteen days from receipt of a copy of the questioned** decision or **resolution**. Upon proper motion and the payment of the full amount of the docket and other lawful fees and deposit for costs before the expiration of the reglementary period herein fixed, the Court may grant an additional period not exceeding fifteen days from the expiration of the original period within which to file the petition for review. *(Emphasis supplied)*

Based on this provision, a party adversely affected by a resolution of Division of the Court on a motion for reconsideration has 15 days within which to appeal by filing a petition for review before the CTA *En Banc*.

An examination of the records shows that petitioner received the assailed Resolution on January 31, 2025.[11] Counting 15 days therefrom, petitioner had until February 15, 2025 within which to file its petition for review before this Court. The instant *Petition for Review* filed on February 5, 2025, thus, was on time.

Accordingly, the CTA *En Banc* has jurisdiction.

Petitioner failed to prove its entitlement to the refund claimed.

In the assailed Decision, the Court in Division denied petitioner's judicial claim for refund on the ground that it failed to establish that it was engaged in zero-rated or effectively zero-rated sales for the first to fourth

[11] Notice of Resolution, Division Docket, p. 624.

quarters of TY 2019. The Court in Division discussed each and every requisite for the claim for refund and disallowed each and disallowed allegedly zero-rated sales (1) that were not accounted and supported by VAT zero-rated sales invoice; (2) that were supported by sales invoice but without bill of lading and export declaration and VAT-exempt sales per invoice; (3) with sales invoice or bills of ladings that were denied admission by the Court; and, (4) with bills of lading that are illegible. The Court in Division also noted discrepancies in the amounts remitted to petitioner's account against the sales invoice it issued, as noted by the ICPA, which petitioner failed to justify or explain by presenting supporting documents.

Section 112(A) and (C) of the NIRC of 1997, as amended, provides the legal basis to claim for refund or issuance of a tax credit certificate of input VAT, including the taxpayer's remedy to appeal to the CTA the adverse decision or the inaction of the CIR, *viz*:

> **SEC. 112. Refunds or Tax Credits of Input Tax.-**
>
> **(A) Zero-Rated or Effectively Zero-Rated Sales.** -Any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, within two (2) years after the close of the taxable quarter when the sales were made, apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales, except transitional input tax, to the extent that such input tax has not been applied against output tax: Provided, however, That in the case of zero-rated sales under Section 106(A)(2)(a)(1), (2) and (b) and Section 108(B)(l) and (2), the acceptable foreign currency exchange proceeds thereof had been duly accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP): Provided, further, That where the taxpayer is engaged in zero-rated or effectively zero-rated sale and also in taxable or exempt sale of goods of properties or services, and the amount of creditable input tax due or paid cannot be directly and entirely attributed to any one of the transactions, it shall be allocated proportionately on the basis of the volume of sales: Provided, finally, That for a person making sales that are zero-rated under Section 108(B)(6), the input taxes shall be allocated ratably between his zero-rated and non-zero-rated sales.
>
> xxx xxx xxx
>
> **(C) *Period within which Refund of Input Taxes shall be Made.*** - In proper cases, the Commissioner shall grant a refund for creditable input taxes within ninety (90) days from the date of submission of the official receipts or invoices and other documents in support of the application filed in accordance with Subsections (A) and (B) hereof; *Provided*, That, should the Commissioner find that the grant of refund is not proper, the Commissioner must state in writing the legal and factual basis for the denial.

> In case of full or partial denial of the claim for refund, the taxpayer affected may, within thirty (30) days from the receipt of the decision denying the claim, appeal the decision with the Court of Tax Appeals: *Provided, however*, That failure on the part of any official, agent, or employee of the BIR to act on the application within the ninety (90)-day period shall be punishable under Section 269 of this Code.

This Court has time and again followed the criteria contained in the aforementioned provision as its basis for its conclusion on whether to grant or deny claims for refund of the same nature.

The Court reiterates the requisites as follows:

1. That the claim for refund was filed within the prescriptive period;

2. The taxpayer is VAT-registered;

3. That there must be zero-rated or effectively zero-rated sales;

4. That input taxes were incurred or paid;

5. That such input taxes are attributable to zero-rated or effectively zero-rated sales; and,

6. That the input taxes have not been applied against the output tax.

The first and second requisites have been met with the finding of the Court in Division that petitioner timely filed its administrative claims for refund for the four quarters of TY 2019 and that it is VAT-registered.

The zero-rated or effectively zero-rated sales subject of the refund were not established by petitioner.

Petitioner reported total sales in the amount of ₱561,550,170.82 for TY 2019. Of this amount, it claims that ₱554,044,938.55 pertain to zero-rated sales.

Petitioner now anchors its claim for refund on its unutilized input VAT allegedly attributable to its zero-rated sales for TY 2019.

Section 106(A)(2)(a)(1), of the NIRC of 1997, as amended, states:

> **SEC. 106.** ***Value-Added Tax on Sale of Goods or Properties.*** **-**
>
> (A) *Rate and Base of Tax* - xxx
>
> xxx xxx xxx
>
> (2) The following sales by VAT-registered persons shall be subject to zero percent (0%) rate:
>
> (a) *Export Sales.*- The term **'export sales'** means:
>
> xxx xxx xxx
>
> (1) The sale and actual shipment of goods from the Philippines to a foreign country, irrespective of any shipping arrangement that may be agreed upon which may influence or determine the transfer of ownership of the goods so exported and paid for in acceptable foreign currency or its equivalent in goods or services, and accounted for in accordance with the rules and regulations of the *Bangko Sentral ng Pilipinas* (BSP).
>
> xxx xxx xxx

Clearly, in order for an export sale by a to qualify as VAT zero-rated, the following conditions must be present, to wit:

1. The sale was made by a VAT-registered person;

2. There was sale and actual shipment of goods from the Philippines to a foreign country; and,

3. The sale was paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP).

As to the first element, there is no dispute that petitioner is a VAT-registered taxpayer.

In relation to the second and third essential elements, the VAT-registered export enterprise claiming VAT zero-rated direct or considered export sales must present, among others, the following types of documents:

1. Sales Invoice as proof of sales of goods; and,

2. Export Declaration and Bill of Lading or Airway Bill, as proof of actual shipment of goods from the Philippines to a foreign country.

To prove the actual export sale and shipment of goods from the Philippines to a foreign country, petitioner submitted: (1) Sales Invoices;[12] (2) Summary List of Sales;[13] (3) Bills of Lading;[14] (3) Export Declarations;[15] and, (4) Bank certifications of inward remittances.[16]

Anent the sales invoices, an applicant for a claim for tax refund or tax credit must not only prove entitlement to the claim but also compliance with all the documentary and evidentiary requirements, such as VAT invoicing requirements provided by the NIRC of 1997, as amended, and its implementing regulations.[17] It is thus incumbent upon petitioner to prove that its export transactions complied with the invoicing requirements under Section 113(A) and (B) of the NIRC of 1997, as amended, which provides that a VAT taxpayer shall, for every sale, barter or exchange of goods or properties, issue a VAT invoice which must contain specific information as prescribed therein.

Particularly, Section 113(A), in relation to Section 113(B)(2)(c) and (d) of the NIRC of 1997, as amended, provides:

> **SEC. 113.** ***Invoicing and Accounting Requirements for VAT-Registered Persons.*** –
>
> (A) ***Invoicing Requirements.*** - A VAT-registered person shall issue:
>
> (1) A VAT invoice for every sale, barter or exchange of goods or properties; and
>
> (2) A VAT official receipt for every lease of goods or properties, and for every sale, barter or exchange of services.

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[12] Exhibits "P-26" to "P-379", USB, Exhibit "P-3447-1".
[13] Exhibits "P-14" to "P-25", *id.*
[14] Exhibits "P-380" to "P-712", *id.*
[15] Exhibits "P-713" to "P-838", *id.*
[16] Exhibits "P-3441" to "P-3446", *id.*
[17] *Eastern Telecommunications Philippines, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 183531, March 25, 2015.

> (B) ***Information Contained in the VAT Invoice or VAT Official Receipt.*** - The following information shall be indicated in the VAT invoice or VAT official receipt:
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> xxx
>
> (2) The total amount which the purchaser pays or is obligated to pay to the seller with the indication that such amount includes the value-added tax: *Provided*, That:
>
> xxx
>
> (c) If the sale is subject to zero percent (0%) value-added tax, the term 'zero-rated sale' shall be written or printed prominently on the invoice or receipt;
>
> (d) If the sale involved goods, properties or services some of which are subject to and some of which are VAT zero-rated or VAT exempt, the invoice or receipt shall clearly indicate the break-down of the sale price between its taxable, exempt and zero-rated components, and the calculation of the value-added tax on each portion of the sale shall be shown on the invoice or receipt: *Provided*, That the seller may issue separate invoices or receipts for the taxable, exempt, and zero-rated components of the sale. xxx

The above provision is implemented by Section 4.113-1 of Revenue Regulations (RR) No. 16-2005,[18] as amended, which reads:

> **SEC. 4.113-1.** ***Invoicing Requirements***. -
>
> xxx
>
> (B) ***Information contained in VAT invoice or VAT official receipt.*** - The following information shall be indicated in VAT invoice or VAT official receipt:
>
> xxx
>
> (2) The total amount which the purchaser pays or is obligated to pay to the seller with the indication that such amount includes the VAT; Provided, That:
>
> (a) The amount of tax shall be shown as a separate item in the invoice or receipt;
>
> (b) If the sale is exempt from VAT, the term "VAT-exempt sale" shall be written or printed prominently on the invoice or receipt;

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[18] SUBJECT: Consolidated Value-Added Tax Regulations of 2005.

> (c) If the sale is subject to zero percent (0%) VAT, the term "zero-rated sale" shall be written or printed prominently on the invoice or receipt;
>
> (d) If the sale involves goods, properties or services some of which are subject to and some of which are VAT zero-rated or VAT-exempt, the invoice or receipt shall clearly indicate the break-down of the sale price between its taxable, exempt and zero-rated components, and the calculation of the VAT on each portion of the sale shall be shown on the invoice or receipt. The seller has the option to issue separate invoices or receipts for the taxable, exempt, and zero-rated components of the sale.

As aptly found by the Court in Division, petitioner's offered exhibits reveal that its alleged sales amounting to ₱44,829,654.79 were not supported by valid VAT zero-rated sales invoices. Furthermore, there were sales invoices in the aggregate amount of ₱3,113,421.94 that were not supported by the corresponding bills of lading and export declaration. The Court in Division, thus, correctly held that non-compliance with the essential requirements precludes VAT zero-rating for these sales.

Several of the bills of lading presented, moreover, were denied admission by the Court in Division for petitioner's failure to present the original documents for comparison, for not being found in the records, and for failure of the exhibit offered to correspond with the document actually marked.[19] In addition, a number of the bills of lading were likewise illegible.[20] Consequently, zero-rated sales in the amount of ₱8,859,627.77 claimed by petitioner to be evidenced by these bills of lading were also correctly denied.

Considering the foregoing, the Court in Division was correct in ruling that only the zero-rated sales duly supported by sales invoices and corresponding bills of lading in the total amount of ₱497,242,189.05 were proven by petitioner. This figure is computed as follows:

Zero-rated sales per VAT Returns	₱ 554,044,938.55
Less disallowances:	
Without supporting sales invoices	44,829,654.79
Without bills of lading and/or export declarations	3,113,421.94

[19] Resolution dated February 22, 2023, Division Docket, pp. 510 to 530.
[20] Exhibits "P-420", "P-445", and "P-512", USB Exhibit "P-3447-1".

Exhibits offered as evidence of zero-rated sales were denied admission by the Court in Division	8,859,672.77
Supported zero-rated sales	**₱ 497,242,189.05**

For the third essential requisite, petitioner presented Inward Remittance Certifications issued by BDO Unibank Inc. as well as Transaction Detail Advice Reports issued by Citibank.[21] The Court in Division, however, found that certain amounts of inward remittances credited to petitioner's account do not correspond with the sales amounts indicated in the pertinent sales invoices.

Petitioner's bare contention that the noted discrepancies merely indicate that a certain portion of the remittances pertain to either advance payments made or payments applied to receivables from prior periods deserve scant consideration. It is stressed that petitioner did not present any documentary evidence to prove this claim.

Neither can petitioner simply claim, sans documentary proof, that the discrepancies arose from the supposed business practice of splitting or merging amounts in various sales invoices to reconcile with inward remittances. Absent the presentation of the corresponding sales invoices, official receipts, bank credit advices, or reconciliation schedules, such explanation remains speculative.

Verily, as the inward remittance certifications do not match the sales invoices, the Court in Division could not ascertain whether these foreign remittances indeed pertain to petitioner's exports sales for the stated period.

The Supreme Court has held that it is essential for the taxpayer-claimant to prove that it had zero-rated or effectively zero-rated sales during the pertinent taxable quarter to which the input VAT, which is sought to be refunded, can be attributed. Petitioner must, thus, first establish that zero-rated or effectively zero-rated sales to which the input VAT can be attributed exist.[22]

As petitioner was not able to establish the existence of zero-rated sales during the period claimed, the Court *En Banc* agrees with the Court in Division that it was unnecessary to belabor on the other requisites for refund. Indeed, it is clear that petitioner was unable to establish its claim.

It bears stressing that a claim for unutilized input value-added tax is in the nature of a tax exemption. Thus, strict adherence to the conditions prescribed by

[21] Exhibits "P-3441" to "P-3446", *id.*
[22] *Maibarara Geothermal, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 250479, July 18, 2022.

the law is required of the taxpayer. Refunds need to be proven and their application raised in the right manner as required by law.[23] To those, therefore, who claim a refund rest the burden of proving that the transaction subjected to tax is actually exempt from taxation[24] and that the conditions for the grant of said tax refund or credit have been strictly complied with.[25]

In the case of *Panasonic Communications Imaging Corporation of the Philippines (formerly Matsushita Business Machine Corporation of the Philippines) vs. Commissioner of Internal Revenue*,[26] the Supreme Court denied a VAT claim for refund and reiterated the same, to wit:

> xxx Besides, statutes that grant tax exemptions are construed *strictissimi juris* against the taxpayer and liberally in favor of the taxing authority. Tax refunds in relation to the VAT are in the nature of such exemptions. The general rule is that claimants of tax refunds **bear the burden of proving the factual basis of their claims**. Taxes are the lifeblood of the nation. Therefore, statutes that allow exemptions are construed strictly against the grantee and liberally in favor of the government. (Emphasis supplied)

On a final note, the Court finds no merit in petitioner's argument that the findings of the BIR on its administrative claim are conclusive upon this Court and should not be disturbed absent proof that the same were made from an erroneous estimation of the evidence presented.

The partial grant of petitioner's administrative claim for refund of input VAT is of no moment. Petitioner itself has put in issue the zero-rating of its sales, as is evident in its *Petition for Review* filed before the Court in Division.

Cases before the CTA are litigated *de novo* where party-litigants should prove every minute aspect of their cases.[27] The CTA is also not limited by the evidence presented in the administrative level.[28] Corollary to this, since the claim for tax refund or credit was litigated anew before the Court in Division, the latter's decision should solely be based on the evidence formally presented before it, notwithstanding any evidence that may have been submitted (or not submitted) to the BIR. What is vital in the determination of a judicial claim for

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[23] *Steag State Power, Inc. (Formerly State Power Development Corporation) vs. Commissioner of Internal Revenue*, G.R. No. 205282, January 14, 2019.

[24] *Commissioner of Internal Revenue vs. Juliane Baier-Nickel, as represented by Marina Q. Guzman (Attorney-in fact)*, G.R. No. 153793, August 29, 2006.

[25] *Silicon Philippines, Inc. (formerly Intel Philippines Manufacturing, Inc.) vs. Commissioner of Internal Revenue*, G.R. No. 173241, March 25, 2015.

[26] G.R. No. 178090, February 8, 2010.

[27] *Commissioner of Internal Revenue vs. CE Casecnan Water and Energy Company, Inc.*, G.R. No. 212727, February 1, 2023.

[28] *Commissioner of Internal Revenue vs. Univation Motor Philippines, Inc. (formerly Nissan Motor Philippines, Inc.)*, G.R. No. 231581, April 10, 2019.

VAT refund or credit is the evidence presented before the CTA, regardless of the body of evidence found in the administrative level.[29]

In sum, the Court sees no cogent reason to reverse or modify the assailed Decision and Resolution.

Accordingly, the **Petition for Review** dated February 5, 2025 is **DENIED** for lack of merit. The assailed Decision and Resolution dated July 12, 2024 and January 17, 2025, respectively, are **AFFIRMED**.

SO ORDERED.

CORAZON G. FERRER-FLORES
Associate Justice

We concur:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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[29] *Commissioner of Internal Revenue vs. Philippine Bank of Communications*, G.R. No. 211348, February 23, 2022.

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

LANEE S. CUI-DAVID
Associate Justice

HENRY S. ANGELES
Associate Justice

CERTIFICATION

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.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice