Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

En Banc

MD EXPRESS MANILA, INC.
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB No. 1469
(CTA Case Nos. 8388, 8389 and 8390)

Present:
DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
BAUTISTA,
UY,
CASANOVA,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN, and
MANAHAN, JJ.

Promulgated:
APR 04 2018 4:20pm

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RESOLUTION

CASANOVA, J.:

This resolves the petitioner's Motion for Reconsideration [Re: Decision dated 22 November 2017][1], filed on December 22, 2017, with respondent's Comment to Petitioner's Motion for Reconsideration,[2] filed on February 15, 2018, and petitioner's Reply (To the Comment to Petitioner's Motion for Reconsideration Dated 14 February 2018), filed on March 5, 2018.

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[1] En Banc Rollo, pp. 271-277.
[2] Ibid., pp. 283-284.

Petitioner seeks reconsideration of this Court's Decision[3] promulgated on November 22, 2017, the dispositive portion of which reads:

> "**WHEREFORE**, premises considered, the instant Petition for Review is hereby **DENIED**, for lack of merit.
>
> **SO ORDERED.**"

In the said Motion, petitioner argues that, although the VAT portion was not separately indicated in the official receipts, the subject official receipts and the Independent Certified Public Accountant's (ICPA) Report would show that the total amount of ₱3,216,319.86 is determinable and was actually paid by petitioner. Thus, there is no basis to disallow petitioner's claim.

Petitioner further argues that the official receipt in the amount of ₱17,764.20, marked as Exhibit "WW-3-384, should not have been denied on the mere ground that the same was not properly identified by the ICPA, after all, the same was used and made part of the ICPA's report.

Lastly, petitioner argues that the amount of ₱2,089.29 should not have been disallowed by the Court even if the word "VAT" after the supplier's TIN was not indicated in the official receipts, marked as Exhibits "WW-3-133" and "WW-3-143", since the phrase "NOT TO BE ISSUED FOR NON-VAT/EXEMPT SALE OF GOODS, PROPERTIES OR SERVICES. IF ISSUED, SALES SHALL BE SUBJECTED TO VAT.' (PURSUANT TO RMC NO. 61-2003)" printed on the official receipts, would already indicate that the issuer of the official receipt is expected to remit VAT on collections covered by the said receipts.

By way of Comment, respondent argues that the grounds relied upon by the petitioner in its Motion for Reconsideration were mere rehash of its arguments/discussion previously passed upon in the assailed Decision of the Court En Banc. Thus, there is no cogent reason to annul the said Decision.

In its Reply, petitioner argues that all VAT were paid to petitioner's suppliers as shown in the official receipts and schedule of payment attached to each of such receipt; that the total amount of ₱3,216,319.86 is determinable and was actually paid by petitioner; that

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[3] Id., pp. 252-265.

Exhibit "WW-3-384" was used and made part of the ICPA's report, thus, should not have been denied by the Court; and, that the issuance of official receipts, marked as Exhibits "WW-3-133" and "WW-3-143", was a lapse in business transactions by Hana Net Philippines Company, Inc. that should not be attributed to petitioner.

It is evident that petitioner merely lifted from its Petition for Review the foregoing arguments which have already been exhaustively discussed and passed upon in the assailed Decision. Thus, We find no merit in petitioner's Motion for Reconsideration.

We maintain and reiterate our ruling in the assailed Decision and find no cogent or compelling reason to reverse the same.

WHEREFORE, foregoing considered, petitioner's Motion for Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.

CAESAR A. CASANOVA
Associate Justice

WE CONCUR:

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

ESPERANZA R. FABON-VICTORINO
Associate Justice

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

(On Leave)
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice