REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

CTA EB NO. 1986
(CTA Case Nos. 6714 & 7262)

- versus -

CARGILL PHILIPPINES, INC.,
Respondent.

x-----------------------------------x

CARGILL PHILIPPINES, INC.,
Petitioner,

CTA EB NO. 2001
(CTA Case Nos. 6714 & 7262)

- versus -

Present:

DEL ROSARIO, *P.J.*,
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, *and*
MODESTO-SAN PEDRO, *JJ.*

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Promulgated: JAN 28 2021 9:02 a.m.

x - x

RESOLUTION

BACORRO-VILLENA, J.:

For the Court's resolution are the following: (1) "Motion for Reconsideration (Re: Decision Promulgated 30 June 2020)"[1] filed by the Commissioner of Internal Revenue (**CIR**) in CTA EB No. 1986; and, (2) "Motion for Reconsideration"[2] filed by Cargill Philippines, Inc. (**CPI**) in CTA EB No. 2001. Both motions assail the Decision dated 30 June 2020[3] rendered by the Court in above-captioned consolidated cases. The dispositive portion of the assailed Decision reads:

> ...
>
> **WHEREFORE,** the *Petition for Review* filed by the Commissioner of Internal Revenue in CTA EB No. 1986 as well as the *Petition for Review* filed by Cargill Philippines, Inc. in CTA EB No. 2001, are hereby **DENIED**, for lack of merit. Accordingly, the assailed Amended Decision and Resolution dated July 13, 2018 and December 12, 2018, respectively, are **AFFIRMED.**
>
> **SO ORDERED.**
>
> ...

The assailed Decision affirmed the Amended Decision[4] of this Court's Special First Division in CTA Case Nos. 6714 and 7262, respectively, similarly entitled *Cargill Philippines, Inc. v. Commissioner of Internal Revenue,* wherein the Court in Division held:

> ...
>
> **WHEREFORE**, in light of the foregoing considerations, the Petition for Review in CTA Case No. 7262 is **PARTIALLY GRANTED**. Accordingly, respondent is **ORDERED TO REFUND or TO ISSUE A TAX CREDIT CERTIFICATE** in favor of petitioner in the amount **of ONE MILLION SEVEN HUNDRED SEVENTY-NINE THOUSAND THREE HUNDRED SEVENTY-SEVEN PESOS AND SIXTEEN CENTAVOS** (₱1,779,377.16) representing its unutilized excess input VAT for the period of March 1, 2003 to August 31, 2004.
>
> **SO ORDERED.**
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> ...

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1 Filed on 15 July 2020, *Rollo* (CTA EB No. 1986), pp. 102-110.
2 Filed on 23 July 2020, id., (CTA EB No. 1986), pp. 113-118.
3 Id., (CTA EB No. 1986), pp. 78-97.
4 Dated 13 July 2018, id., (CTA EB No. 1986), pp. 25-37.

The foregoing Decision was affirmed by the Division through a Resolution dated 12 December 2018.[5]

We resolve.

After a careful perusal of the CIR's and CPI's motions, readily apparent is that both parties have not raised any new issues which have not previously passed the scrutiny of both the Court in Division and the Court *En Banc*. In *Philippine National Bank v. Hon. Jose G. Paneda, et al.*,[6] the Supreme Court enumerated the circumstances where a motion for reconsideration was found to be *pro forma*, to wit:

> ...
>
> ... (1) it was a second motion for reconsideration, or (2) it did not comply with the rule that the motion must specify the findings and conclusions alleged to be contrary to law or not supported by the evidence, or (3) it failed to substantiate the alleged errors, or (4) it merely alleged that the decision in question was contrary to law, or (5) the adverse party was not given notice thereof.
>
> ...

Neither party has adequately substantiated the alleged errors it attributes to the assailed Decision for reasons already exhaustively discussed in both the assailed Decision itself and the Amended Decision of the Special First Division in CTA Case Nos. 6714 and 7262. Accordingly, the Court finds no need to belabor itself with another lengthy discussion on these matters, the same having no foreseeable bearing on the Court's conclusion.

WHEREFORE, the foregoing considered, the *Motion for Reconsideration (Re: Decision Promulgated 30 June 2020)* filed by the Commissioner of Internal Revenue in CTA EB No. 1986 as well as the *Motion for Reconsideration* filed by Cargill Philippines, Inc. in CTA EB No. 2001 are hereby **DENIED** for lack of merit. Accordingly, the Court's Decision dated 30 June 2020 is **AFFIRMED**.

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5 Id., (CTA EB No. 1986), pp. 39-44.

6 G.R. No. 149236, 14 February 2007.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTANEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice