REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

First Division

DENSO PHILIPPINES CORPORATION,
Petitioner,

-*versus*-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 10046

Members:

DEL ROSARIO, *P.J., Chairperson,*
FABON-VICTORINO, *and*
MANAHAN, *JJ.*

Promulgated:

JAN 3 1 2020 1:55 pm

x - x

RESOLUTION

This resolves petitioner's **Motion for Reconsideration**[1] filed on October 29, 2019 praying that this Court's Resolution dated October 2, 2019 (assailed resolution) be reversed and set aside. The dispositive portion of the assailed resolution reads as follows:

> "**WHEREFORE**, premises considered, respondent's Motion for Early Resolution on the Issue of Jurisdiction of the Honorable Court is hereby **GRANTED**. Accordingly, the Petition for Review under CTA Case No. 10046 is **DISMISSED** for lack of jurisdiction.
>
> **SO ORDERED**."

Petitioner faulted the Court in ruling that its Petition for Review was filed late thereby mistakenly applied Revenue Memorandum Circular (RMC) No. 54-2014 instead of RMC No. 49-03, and Revenue Audit Memorandum Order (RAMO) Nos. 1-91 and 1-99, in contravention of Revenue Regulations (RR) No. 01-17.

Petitioner insists that the thirty (30)-day period of appeal should have been reckoned from respondent's Notice of Denial dated January 11, 2019 which denied its value-added tax (VAT) Refund Application and that the 120-day under Section

[1] Docket, CTA Case No. 10046, pp. 1379-1388.

112(C) of the 1997 National Internal Revenue Code (NIRC), as amended, from the time of its complete submission of documents should not be made applicable to its refund application.

Petitioner also avers that its petition still falls under this Court's "Other Matters" jurisdiction. Thus, this Court has jurisdiction in its petition.

On the other hand, respondent, in his Comment[2], which was filed on November 21, 2019, argues that this Court was correct in dismissing the instant petition for lack of jurisdiction and that even it is within this Court's jurisdiction on "Other Matters", said petition was filed out of time.

We deny the instant motion.

Petitioner was totally mistaken when it interpreted that the assailed resolution had applied RMC No. 54-2014. On the contrary, the disquisitions in the assailed resolution citing the ruling in *Pilipinas Total Gas, Inc. v. Commissioner of Internal Revenue*[3], had impliedly stated that said regulation is not applicable in the instant case considering that the factual antecedent herein occurred prior to such issuance, to wit:

> "Prior to June 11, 2014, the issuance date of RMC No. 54-2014, the applicant/claimant had thirty (30) days within which to submit the complete documentary requirements sufficient to support his claim, unless given further extension by the respondent. Then, upon filing by the taxpayer of his complete documents to support his application, or expiration of the period given, the CIR has 120 days within which to decide the claim for tax credit or refund. If, however, the applicant/claimant manifests that he no longer wishes to submit any other additional documents to complete his administrative claim, the 120-day period shall begin to run from the date of filing."

Petitioner is also mistaken in assuming that the filing of its appeal should have been reckoned from the date when respondent issued said Notice of Denial. It is clear from the cited case in the preceding paragraph that petitioner as a claimant for refund of excess and/or unutilized input value-added taxes (VAT) had 30 days to submit its complete

---

[2] Docket, Comment (On Petitioner's Motion for Reconsideration dated 29 October 2019), pp. 1393-1402.
[3] G.R. No. 207112, December 08, 2015.

documentary requirements sufficient to support his claim unless given an extension of time, and upon submission of such documents, the 120-day period within which respondent had to act, shall commence.

In the instant case, it is the petitioner itself who alleged that the date of filing of each VAT refund application was the same date when it submitted its complete supporting documents, thus, the assailed resolution ruled on the following prescribed dates, to wit:

> In the instant case, petitioner did allege that the date of filing of each VAT refund application was the date when it submitted its complete supporting documents. Thus, the reckoning date for the two (2)-year period and 120-day period shall be counted from the date of filing of the administrative claim for input VAT refund, to wit:

Quarter Ending	**Last day of filing of claim for refund**	**Date of Filing of Administrative Claim**	**Last day of the 120-day period**
March 31, 2005	March 31, 2007	January 29, 2007	May 29, 2007
December 31, 2005	December 31, 2007	January 29, 2007	May 29, 2007
March 31, 2006	March 31, 2008	January 29, 2007	May 29, 2007
June 30, 2006	June 30, 2008	January 29, 2007	May 29, 2007
December 31, 2006	December 31, 2008	November 26, 2008	March 26, 2009
June 30, 2007	June 30, 2009	November 26, 2008	March 26, 2009
September 30, 2007	September 30, 2009	September 23, 2009	January 21, 2010
March 31, 2008	March 31, 2010	March 30, 2010	July 28, 2010

> xxx xxx xxx
>
> Applying the above-mentioned provision of the 1997 NIRC, as amended, and cases above-cited, petitioner has 30-days from the last day of said 120-period to file an appeal before this Court or until the following dates, to wit:

Quarter Ending	**Last day of the 120-day period**	**Last day of the 30-day period to Appeal**
March 31, 2005	May 29, 2007	June 28, 2007
December 31, 2005	May 29, 2007	June 28, 2007
March 31, 2006	May 29, 2007	June 28, 2007
June 30, 2006	May 29, 2007	June 28, 2007
December 31, 2006	March 26, 2009	April 25, 2007
June 30, 2007	March 26, 2009	April 25, 2007
September 30, 2007	January 21, 2010	February 20, 2010
March 31, 2008	July 28, 2010	August 27, 2010

Petitioner should be aware that its allegation that respondent "was in the middle of verification process" on its refund application is of no moment in the running of the prescription period for filing an appeal before this Court after the lapse of the 120-day period to act on said application because any intervening event will not affect the running of said prescriptive period.

Lastly, as to the jurisdiction of this Court on "other matters" in the 1997 NIRC and other laws implemented by the respondent, it is true that this Court has jurisdiction on said issue as provided under Section 7(a)(1) of Republic Act (RA) No. 1125, as amended by RA No. 9282. However, such jurisdiction is not absolute but preconditioned that the appeal has not yet prescribed at the time of its filing.

In the instant case, the appeal, through the filing of petitioner's petition for review on March 8, 2019, has already prescribed. Hence, even if the issue raised was within the ambit of "other matters" on jurisdiction, this Court was already precluded from taking cognizance of the instant case since the appeal was filed out of time, hence, vesting no jurisdiction on the court.

There being no other new issues or matters raised by the respondent in the instant motion, this Court finds no compelling reason to reverse the ruling in the assailed resolution.

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration* is hereby **DENIED**. Accordingly, the assailed Resolution dated October 2, 2019 is **AFFIRMED**.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

CATHERINE T. MANAHAN
Associate Justice