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

**THIRD DIVISION**

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| **AGRI EXIM GLOBAL PHILIPPINES INC.,** *Petitioner,* | **CTA Case No. 10621** |
| - versus - | Members: **MANAHAN,** *Chairperson,* **REYES-FAJARDO,** and **ANGELES,** *JJ.* |
| **COMMISSIONER OF INTERNAL REVENUE,** *Respondent.* | Promulgated: JAN 17 2025 11:46 a.m. |

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# RESOLUTION

**REYES-FAJARDO, *J.*:**

For the Court's resolution is petitioner's Motion for Reconsideration ("Motion")[1] filed on August 15, 2024, with respondent's Opposition (Re: Petitioner's Motion for Reconsideration of the Decision dated 12 July 2024)[2] filed on October 10, 2024.

In the assailed Decision promulgated on July 12, 2024,[3] the Court denied petitioner's claim for refund in the amount of ₱6,853,897.93, representing the denied portion of its administrative claim of alleged unutilized input value-added tax (VAT) attributable to its VAT zero-rated sales, for the 1st to 4th quarters of taxable year (TY) 2019.

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1 Docket, pp. 602 to 612.
2 *Id.* at pp. 615 to 619.
3 *Id.* at pp. 579 to 601.

To accord 0% VAT on sales falling under Section 106(A)(2)(a)(1) of the NIRC, as amended, the Court explained that the following essential elements must concur: *first,* the sale was made by a VAT registered person; *second,* there was sale and actual shipment of goods from the Philippines to a foreign country; and *third,* said sale was paid for in acceptable foreign currency accounted for in accordance with the rules and regulations of the BSP.

The Court held that petitioner's export sales of goods failed to satisfy the conditions for VAT zero-rating under Section 106 (A)(2)(a)(1) of the NIRC, as amended, since it cannot be ascertained whether the foreign currency inward remittances pertain to the payments for petitioner's export sales of goods during TY 2019. Hence, petitioner is not entitled to a refund of unutilized input VAT.

In the Motion, petitioner raises the same arguments on its supposed compliance with all the requisites for entitlement to a refund of input VAT.

Through its Opposition (Re: Motion for Reconsideration of the Decision dated 12 July 2024), respondent echoes the ruling of the Court that petitioner failed to substantiate its claim for refund.

The Motion is denied.

Indeed, the arguments raised by petitioner, were already passed upon by the Court, and found wanting in the assailed Decision. The Court reiterates that only the export sales of goods supported by the proper documents shall qualify for VAT zero-rating under Section 106 (A)(2)(a)(1) of the NIRC of 1997, as amended.

The Court finds no need to restate pertinent portions of the Decision or re-write the *ponencia* in accordance with the outline of the instant motion.[4] The pronouncement in *Social Justice Society (SJS) Officers, et al. v. Lim*[5] on the effect and disposition of a motion for reconsideration is instructive:

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4 See *Social Justice Society (SJS) Officers, et al. v. Lim,* G.R. Nos. 187836 & 187916, March 10, 2015.

5 *Id.*

> The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; and it would be a needless act, too, with respect to issues raised for the first time, these being, as above stated, deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); *i.e.*, the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.

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

**SO ORDERED.**

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

We Concur:

**CATHERINE T. MANAHAN**
Associate Justice

**HENRY S. ANGELES**
Associate Justice