REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

STEFANINI PHILIPPINES, INC. *Petitioners,*	**CTA Case No. 10188**
- versus -	Members: **DEL ROSARIO**, *P.J., Chairperson,* **MANAHAN**, and **REYES-FAJARDO** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: APR 18 2023 2:32PM

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RESOLUTION

REYES-FAJARDO, *J.*:

For resolution is respondent's *Motion for Partial Reconsideration (Re: Decision promulgated on 23 November 2022)* ("Motion"), filed on December 6, 2022,[1] with petitioner's *Comment/Opposition [to respondent's Motion for Partial Reconsideration (Re: Decision promulgated on 23 November 2022)]* filed on January 13, 2023.[2]

In the *Motion*, respondent prays that the Court reverse and set aside the Decision ("assailed Decision"), promulgated on November 23, 2022,[3] the dispositive portion of which states:

> **WHEREFORE**, the instant Petition for Review is **PARTIALLY GRANTED.** Accordingly, respondent is **DIRECTED TO REFUND OR ISSUE TAX CREDIT**

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1 Docket, pp. 1585 to 1596.
2 *Id.*, pp. 1600 to 1607.
3 *Id.*, pp. 1614 to 1634

CERTIFICATE in favor of petitioner in the amount ₱3,203,101.02 representing its unutilized input VAT attributable to its zero-rated sales for the 2nd quarter of CY 2017 or for the period April to June 2017.

SO ORDERED.

In the assailed Decision, the Court held that petitioner partially complied with the requisites a taxpayer-applicant must comply to successfully obtain a tax credit certificate (TCC)/refund of input VAT. Specifically, the Court found that only the amount of ₱155,686,959.49 qualifies as petitioner's zero-rated sales while the unaccounted and unsupported amount of ₱23,750.778.9588 must be disallowed for purposes of refund. As to the amount of input VAT, out of the total reported input VAT amounting to ₱5,601,079.14 for the 2nd quarter of CY 2017, only the amount of ₱3,694,528.42 pertains to validly substantiated input VAT which can be rightfully claimed as a refund. After allocating the input VAT proportionately on the basis of the volume of petitioner's total sales for the same period and determining if the same has been applied against output taxes in the succeeding quarters, the Court concluded that petitioner is entitled to refund or issuance of TCC in the amount of ₱3,203,101.02.

Aggrieved, respondent moves for reconsideration, advancing the following arguments:

i. Petitioner failed to substantiate its claim for refund at the administrative level;
ii. It is incumbent upon petitioner to prove that it is entitled to the refund sought because a claim for refund is not ipso facto granted upon filing of the claim;
iii. Tax refunds are subject to administrative routinary investigation; and
iv. Tax refunds are strictly construed against the taxpayer and in favor of the government.

On the other hand, petitioner, counters that arguments of respondent are mere rehash of the grounds previously raised in his answer and memorandum and were thoroughly considered and passed upon by the Court in the assailed Decision. It also echoes the Court's conclusion that cases filed before this Court are litigated *de* *novo* and that the Court may consider evidence submitted before it and make its own factual determination of the case.

The Motion is denied.

After a careful evaluation of the arguments presented by respondent, it is clear that the grounds raised therein are mere reiterations of matters which have already been exhaustively considered, weighed and resolved in the assailed Decision. As such, the Court finds no compelling reason to reconsider, modify or even reverse the assailed Decision. The pronouncement in *Social Justice Society (SJS) Officers, et al. v. Lim,*[4] is instructive:

> The grounds relied on being mere reiterations of the issues already passed upon by the Court, there is no need to "cut and paste" pertinent portions of the Decision or re-write the ponencia in accordance with the outline of the instant motion.
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> As succinctly put by then Chief Justice Andres R. Narvasa in Ortigas and Co. Ltd. Partnership v. Judge Velasco on the effect and disposition of a motion for reconsideration:
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> > 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

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4 G.R Nos. 187836 & 187916, March 10, 2015.

> judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.

WHEREFORE, respondent's *Motion for Partial Reconsideration (Re: Decision promulgated on 23 November 2022)* is **DENIED** for lack of merit.

SO ORDERED.

Marian Ivy F. Reyes-Fajardo

MARIAN IVY F. REYES-FAJARDO
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Catherine T. Manahan

CATHERINE T. MANAHAN
Associate Justice