REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA EB No. 2721** (CTA Case No. 9957)
	Present:
- versus -	**DEL ROSARIO,** *P.J.,* **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
OCEANAGOLD (PHILIPPINES), INC. *Respondent.*	Promulgated: JAN 27 2025 2:20pm

x---x

RESOLUTION

REYES-FAJARDO, *J.*:

For resolution of the Court *En Banc* is petitioner's Motion for Reconsideration (Re: Decision promulgated 10 May 2024) (Motion)[1] in CTA EB No. 2721 filed on May 23, 2024, with respondent's Comment [on Petitioner's Motion for Reconsideration dated May 16, 2024] filed on July 8, 2024.[2]

In the Decision dated May 10, 2024 (assailed Decision),[3] the Court *En Banc* sustained the findings of the Court in Division that respondent is partially entitled to its claim for refund or tax credit to the extent of

---

1 *Rollo,* pp. 107-125.
2 *Id.* at pp. 128-152.
3 *Id.* at pp. 91-100.

₱23,596,992.30 representing unutilized input value-added tax (VAT), attributable to its zero-rated sales for the 2nd, 3rd, and 4th quarters of calendar year 2016. The dispositive portion thereof reads:

> **WHEREFORE**, the Petition for Review, filed by the Commissioner of Internal Revenue on November 29, 2022 in CTA EB No. 2721, is **DENIED**, for lack of merit. The Decision dated June 3, 2022 and the Resolution dated November 3, 2022 in CTA Case No. 9957 are **AFFIRMED**.
>
> **SO ORDERED.**

The Court *En Banc* held that in determining petitioner's entitlement to its claim for refund, it may consider all evidence formally offered and admitted in this case, even if some of it has not been submitted at the administrative level. The Court further explained that Section 112(A) of the National Internal Revenue Code of 1997 (NIRC), as amended, does not require direct attributability of the input taxes to zero-rated sales to be refundable as pronounced in the case of *Commissioner of Internal Revenue v. Cargill Philippines, Inc.*[4]

In the present Motion, petitioner raises the same argument that since he rendered a decision denying respondent's administrative claim for input VAT refund, the Court's jurisdiction becomes strictly appellate in nature. Hence, the Court in Division erred in considering respondent's evidence presented for the first time at the judicial level. Additionally, petitioner again maintains that respondent failed to demonstrate that there was direct attributability between the input tax on purchases and the zero-rated sales of respondent for said quarters.

By way of Comment, respondent points out that the grounds relied upon by petitioner in its motion for reconsideration are mere rehash of the arguments in his Answer and his Motion for Partial Reconsideration which were sufficiently passed upon in the assailed Decision.

The Motion is denied.

Indeed, petitioner's arguments were already passed upon by the Court *En Banc,* as well as that of the Court in Division, and found

---

4 G.R. Nos. 255470-71, January 30, 2023.

wanting in the assailed Decision. The Court reiterates that respondent satisfactorily demonstrated compliance with the requisites for the availment of refund or tax credit under Section 112 (A) of the NIRC of 1997, as amended, to the extent of ₱23,596,992.30.

There is no need to reiterate pertinent portions of the Decision or re-write the *ponencia* in accordance with the outline of the instant motion.[5] The pronouncement in *Social Justice Society (SJS) Officers, et al. v. Lim*[6] on the effect and disposition of a motion for reconsideration is instructive:

> 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 May 23, 2024 is **DENIED** for lack of merit.

SO ORDERED.

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

---

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

6 *Id.*

We Concur:

ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY A. ANGELES
Associate Justice