REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

HARTE-HANKS PHILIPPINES, INC.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB No. 1573
(CTA Case Nos. 7894 & 7941)

Present:

Del Rosario, *PJ*,
Castañeda, Jr.,
Uy,
Fabon-Victorino,
Mindaro-Grulla,
Ringpis-Liban, and
Manahan, *JJ.*

Promulgated:

FEB 06 2019
2:43 p.m.

x---x

RESOLUTION

CASTAÑEDA, JR., *J.:*

This resolves petitioner's "Motion for Reconsideration (Re: Decision dated August 1, 2018)" filed on August 22, 2018. Respondent failed to file his Comment. This motion was submitted for resolution on November 23, 2018.

The dispositive portion of the Decision dated August 1, 2018 states:

> **WHEREFORE,** premises considered, the Petition for Review filed by Harte-Hanks Philippines, Inc. is **DENIED** for lack of merit. Accordingly, the September 2, 2016 Amended Decision and the December 13, 2016 Resolution of the Special

First Division in CTA Case Nos. 7894 and 7941 are **AFFIRMED.**

SO ORDERED.

Petitioner seeks the reconsideration of the August 1, 2018 Decision based on the following grounds: 1.The nature of petitioner's business unmistakably shows that its services were performed in the Philippines; 2. The Court may take judicial notice of its own findings in CTA Case No. 8234 in the exercise of its own discretion; 3. Petitioner sufficiently presented evidence to show that its input VAT are attributable to its zero-rated sales and that amount claimed as refund have not been applied against output VAT during and in the succeeding quarters; and 4. The Court may reopen trial in the exercise of its equity jurisdiction.

After a careful review of the grounds raised and arguments presented by petitioner, We find no valid or cogent reason to deviate from our findings and conclusions reached in our Decision dated August 1, 2018, thus, the motion is denied.

The burden is on the taxpayer to prove its entitlement to the refund.[1] In this case, petitioner failed to present sufficient evidence that will convince this Court of its refund claim.

WHEREFORE, premises considered, petitioner's "Motion for Reconsideration (Re: Decision dated August 1, 2018)" is **DENIED** for lack of merit.

SO ORDERED.

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

---

[1] *Commissioner of Internal Revenue v. Far East Bank & Trust Company*, G.R. No. 173854, March 15, 2010.

ERLINDA P. UY
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice