Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

EN BANC

ENERGY DEVELOPMENT CORPORATION("EDC", formerly known as "PNOC Energy Development Corporation"), Petitioner,	**CTA EB CASE NO. 1067** (CTA Case No. 8019)
-versus-	Present: **DEL ROSARIO, P.J., CASTAÑEDA, JR. BAUTISTA UY CASANOVA FABON-VICTORINO MINDARO-GRULLA COTANGCO-MANALASTAS RINGPIS-LIBAN, JJ.**
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: NOV 03 2014 3:15 p.m.

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DECISION

MINDARO-GRULLA, J.:

Submitted for decision is a Petition for Review for the Court *en banc* under Rule 4, Section 2(a)(1), in relation to Rule 8, Section 4(b) of the 2005 Revised Rules of the Court of Tax Appeals (RRCTA)[1], as amended, of the Decision[2]

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[1] RULE 4
JURISDICTION OF THE COURT

Sec. 2. *Cases within the jurisdiction of the Court en banc.-* The Court en banc shall exercise exclusive appellate jurisdiction to review by appeal the following:

(a) Decisions or resolutions on motions for reconsideration or new trial of the Court in Division in the exercise of its exclusive appellate jurisdiction over:

(1) Cases arising from administrative agencies- Bureau of Internal Revenue, Bureau of Customs, Department of Finance, Department of Trade and Industry, Department of Agriculture;

xxx xxx xxx

RULE 8
PROCEDURE IN CIVIL CASES

Sec. 4. *Where to appeal; mode of appeal.-*
(a) xxx.
(b) An appeal from a decision or resolution of the Court in Division on a motion for reconsideration or new trial shall be taken to the Court by petition for

dated April 29, 2013, rendered by the Special First Division of this Court in CTA Case No. 8019, and its Resolution[3] dated August 14, 2013.

Petitioner Energy Development Corporation (EDC) assailed both the aforesaid Decision, the dispositive portions of which, respectively, read as follows:

Decision dated April 29, 2013:

> "***WHEREFORE***, *the instant Petition for Review is hereby* ***PARTIALLY GRANTED.*** *Accordingly, respondent is hereby directed to REFUND or ISSUE A TAX CREDIT CERTIFICATE in favor of petitioner Energy Development Corporation in the amount of Php34,393,008.72, representing petitioner's unutilized excess input VAT attributable to its zero-rated receipts for the four quarters of 2008.*
>
> ***SO ORDERED."***

Resolution dated August 14, 2013:

> "***WHEREFORE***, *the Motion for Reconsideration filed by petitioner Energy Development Corporation is hereby* ***DENIED,*** *for lack of merit.*
>
> ***SO ORDERED."***

The pertinent facts as narrated by this Court's Division in its Decision are as follows:

> *"Petitioner Energy Development Corporation is a duly organized domestic corporation, with principal office at Building V, Energy Center, Merritt Road, Fort Bonifacio, Taguig City. It is primarily engaged in the exploration, development and utilization of renewable energy resources, including selling of electricity and geothermal steam. It is a registered VAT taxpayer with VAT Certificate of*

review as provided in Rule 43 of the Rules of Court. The Court en banc shall act on the appeal.
(c) xxx.

[2] En banc Docket, pp. 36-58.
[3] En banc Docket, pp. 60-64.

Registration No. OCN8RC0000018858 and Taxpayer Identification No. 000-169-125-000 issued by the Bureau of Internal Revenue (BIR).

Respondent, on the other hand, is the Commissioner of the BIR, with authority to act on claims for refund or tax credit of internal revenue taxes. She holds office at the BIR National Office Building, Agham Road, Diliman, Quezon City.

Petitioner filed its Quarterly VAT Returns for taxable year 2008 on April 25, 2008, July 25, 2008, October 24, 2008 and January 28, 2009. On June 11, 2009, petitioner filed its Amended Quarterly VAT Returns for the same quarters, xxx :

xxx xxx xxx.

On June 16, 2009, petitioner filed with the BIR Large Taxpayer Division an administrative claim for refund/tax credit for its alleged unutilized input VAT for taxable year 2008 amounting to Php131,623,246.06.

On August 7, 2009, petitioner received from the BIR a letter dated August 3, 2009 requiring it to submit additional documents to substantiate its claim.

In its reply letter dated August 19, 2009, petitioner stated that: (a) it attached some of the requested documents; (b) the documents not submitted were submitted at the time it filed its administrative claim; and (c) the other documents stated in the request are inapplicable.

On December 29, 2009, petitioner filed the instant Petition for Review alleging inaction on the part of respondent.

In her Answer posted on February 22, 2010, respondent counters that petitioner's claim for refund is still subject to administrative investigation or examination by the BIR. In any event, petitioner is yet to prove that its sales are VAT zero-rated as contemplated under Section 112 (A) of the National Internal Revenue Code (NIRC) of 1997, as amended, and that all the legal requisites for entitlement to a refund have been complied with. Despite her letter dated August 3, 2009, petitioner submitted only eleven of the 27 documents that she requested. More importantly, petitioner failed to submit the letter confirmation from the Board of Investments, Department *of Finance, Bureau of Customs and Export Processing Zone Authority indicating that no similar claims have been made by petitioner to the said government agencies. Failure to comply with this requirement is fatal pursuant to Paragraph II (7) of Revenue Audit Memorandum Order dated January 11, 1991, in relation to Paragraph II of Revenue Memorandum Order No. 40-94 dated May 6, 1991.*

Further, for petitioner's failure to submit all the required supporting documents within the period prescribed by law, the one hundred twenty (120)-day period for her to act on the claim for refund did not run. Thus, the instant Petition for Review was prematurely filed on December 29, 2009, given that the 30-day period to appeal was to commence only after the 120-day period expired. On the other hand, if the 120-day period was to commence on the day petitioner filed its administrative claim on June 16, 2009 allegedly with the supporting documents, then the judicial claim filed on December 29, 2009 was filed out of time, depriving the Court of jurisdiction to hear and determine the petition.

After the pre-trial conference, the parties filed their Joint Stipulation of Facts and Issues, which the Court approved on May 18, 2010.

To support its claim for refund, petitioner presented Court-commissioned Independent Certified Public Accountant (ICPA) Jose C. Catequista, who testified on direct examination through his Judicial Affidavit. He claimed that based on his examination of the voluminous documents pertinent to petitioner's claim for refund/tax credit of the unutilized input VAT for the taxable year 2008, petitioner may only claim the amount of Php103,104,057.66 as shown in his Report.

Senior Manager of petitioner's Tax Division Felicito A. Gesite, also took the witness stand for his employer. He testified that petitioner is not only engaged in the exploration, generation, and sale of power but also in consultancy services both locally and abroad. In its generation, exploration, and sale of power, petitioner mainly utilizes renewable energy sources particularly geothermal energy. Its sale of geothermal energy is subject to zero percent (0%) VAT rate. When he reviewed and approved the VAT returns filed by petitioner for the taxable year 2008, he discovered petitioner has unclaimed input VAT of Php131,623,246.06. Thus, he coordinated with their legal department for the filing of an *administrative claim for refund of unutilized input VAT for taxable year 2008. As a precautionary measure, he filed amended VAT returns in 2009 to avoid duplication of claims as well as to remove the input VAT subject of the claim for refund from the total input VAT carried over by petitioner to the succeeding taxable year. On August 19, 2009, petitioner submitted the documents that respondent required in its letter of August 3, 2009 received on August 7, 2009. On December 29, 2009, petitioner filed the instant petition due to respondent's inaction on petitioner's administrative claim for refund/tax credit.*

Petitioner's handling counsel Atty. Suzie A. Fernandez testified that upon her written request, the BIR Large Taxpayer District Office of Makati issued a Certification dated January 25, 2011 to the effect that it received petitioner's administrative claim for refund/tax credit on June 16, 2009.

In the Resolution of June 13, 2011, the Court admitted petitioners formally offered documents except Exhibits "E", "E-1", "I-2", "I-3", "J-2", "J-3", "J-6", "J-7", "K-2", "L-2", "L-3", "M-2", "M-3", "N-2", "N-3", "O-2", "O-3", "P-2", "P-3", "Q-2", "Q-3", "R-2", "R-3", "S-2", "S-3", "T-2", "T-3", "OOOOO", "OOOOO-1", "PPPPP", "PPPPP-1", "QQQQQ", and "QQQQQ-1", "U" to "FFFF", "IIII" and "IIII-1" either because they were not identified during the trial or were submitted to the Court. Note that despite the opportunity granted, respondent did not file comment on petitioner's formal offer of exhibits.

On reconsideration and with leave of Court, petitioner recalled Felicito A. Gesite 14 who identified exhibits not identified during the trial while Fenina Rodriguez testified that she was the Chief Financial Officer of petitioner from October 2007 to October 15, 2009. She wrote and signed petitioner's letter to the BIR dated June 9, 2009, pertaining to petitioner's claim for refund/tax credit of input VAT for taxable year 2008. Attached to the said letter was BIR Form No. 1914 which she also signed.

After the admission of several exhibits for petitioner via Resolutions dated November 21, 2011, December 20, 2011, and January 30, 2012, petitioner rested its case.

On February 14, 2012, counsel for respondent manifested that respondent was waiving her right to present evidence in view of the absence of the Audit Report. Consequently, the parties were granted a period of *thirty (30) days to submit their respective memoranda. Thereafter, the petition shall be submitted for decision.*

Upon the parties' compliance, the petition was deemed submitted for decision on May 7, 2012."[4]

On December 21, 2011, this Court's Division partially granted EDC's petition and directed the Commissioner of Internal Revenue (CIR) to refund or issue a tax credit certificate in favor of EDC the amount of Php34,393,008.72. The factual findings of this Court's Division reveal that out of the Php131,623,246.06 claimed, only Php34,393,008.72 which is attributed to EDC's substantiated zero-rated sales for the year 2008 is refundable. The claimed input VAT in the amount of Php97,230,237.34 was disallowed and denied.

EDC filed a Motion for Reconsideration of the denied claim of input VAT in the amount of Php97,230,237.34. EDC sought a reconsideration on the amount of Php77,102,918.12 on the ground that there is nothing in RA 9337 which authorizes the disallowance of input VAT based on the failure to indicate the word VAT or TIN-VAT on the VAT receipt or invoices. Said motion was denied for lack of merit, hence, the present petition was filed by EDC.

Petitioner EDC raised the following issues:

"A.

WHETHER OR NOT THE HONORABLE LOWER COURT ERRED IN DISALLOWING PETITIONER'S INPUT VAT IN THE AMOUNT OF P77,102,918.12 NOTWITHSTANDING THE FACT THAT REPUBLIC ACT NO. 9337 DOES NOT AUTHORIZE THE DISALLOWANCE OF INPUT VAT ON THE SHEER FAILURE TO SEPARATELY SHOW/INDICATE THE VAT, AND THE WORD "TIN-VAT" ON THE SAID VAT RECEIPTS AND INVOICES.

[4] Supra. Note 2.

B.

WHETHER OR NOT THE HONORABLE LOWER COURT ERRED IN HOLDING THAT MERE FAILURE OF THE VAT RECEIPTS AND INVOICES TO SEPARATELY SHOW/INDICATE THE VAT AND THE WORD "TIN-VAT" NEGATED THE FACT THAT PETITIONER ACTUALLY INCURRED OR PAID VAT ON SUCH PURCHASES ESPECIALLY SINCE THE AMOUNT OF VAT IN THESE RECEIPTS CAN BE EASILY COMPUTED AS 12% OF THE CONSIDERATION OR PURCHASE PRICE OF THE GOODS OR PURCHASES, NET OF THE VAT.

C.

WHETHER OR NOT THE HONORABLE LOWER COURT ERRED IN DISREGARDING THE FACTUAL FINDINGS OF ITS DULY COMMISSIONED INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT.

D.

WHETHER OR NOT THE LOWER COURT ERRED IN HOLDING THAT PETITIONER FAILED TO PROVE BY PREPONDERANCE OF EVIDENCE ITS ENTITLEMENT TO THE DISALLOWED INPUT VAT.

E.

WHETHER OR NOT THE LOWER COURT DEPRIVED PETITIONER OF ITS PROPERTY RIGHT TO BE REFUNDED OF ITS UNUTILIZED INPUT VAT WITHOUT DUE PROCESS OF LAW.[5]

EDC rehashed its arguments and claim that this Court's Division erred in disallowing the amount of Php77,102,918.12 on the ground that there is nothing in RA 9337 which authorizes the disallowance of input VAT based

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[5] Ibid.

on the failure to indicate the word VAT or TIN VAT on the VAT receipt or invoices. Petitioner argued that non-compliance with the invoicing requirements are directed to the issuer and petitioner EDC as recipient has no control and should not be made to suffer the consequences. Petitioner also argued that Section 4.113-1 of Revenue Regulations No. 16-05, which provides purchases not covered by VAT invoice or VAT receipt shall not give rise to any input tax, is void and/or not applicable being merely an administrative issuance. In addition, petitioner EDC faults this Court's Division in disregarding the factual findings of its duly commissioned Independent Certified Public Accountant (ICPA).

The core issue before Us is whether the Court in Division was correct in disallowing the amount of Php77,102,918.12 as refundable input VAT.

We resolve.

At the outset, it must be emphasized that the Court is not bound by the commissioned ICPA's reports or findings for they are only tools or guides to aid the Court in the decision of the case. The determination of the merit or the probative value of such report is still within the province of the Court. In fact, the Court can completely or partially adopt or discard the findings of the ICPA, or if it wishes, it can come out with its own findings and evaluation of the pieces of evidence submitted by the parties to resolve the issues of the case.[6]

In the instant case, this Court in Division found merit on the findings and report of the ICPA and in addition thereto conducted its own review and findings. In addition to the findings of the ICPA, the amount of Php77,102,918.12 alleged as refundable input VAT from receipts or invoices was further disallowed by the Court.

[6]First Lepanto Taisho Insurance Corporation vs. Commissioner of Internal Revenue, CTA EB CASE NO. 563, March 1, 2011.

Thus, petitioner asserts that non-compliance with the invoicing requirements are directed to the issuer and petitioner, as recipient, has no control and should not be made to suffer the consequence. Likewise, petitioner maintains that Section 4.113-1 of Revenue Regulations No. 16-05, which provides that purchases not covered by VAT invoice or VAT receipt shall not give rise to any input tax, is void and/or not applicable being merely an administrative issuance. However, We find the arguments unmeritorious and find that this Court's Division correctly held, as follows:

> *"On the invoicing and accounting requirements for VAT registered person, Section 113 of the NIRC of 1997, as amended, pertinently provides, thus:*
>
> *SEC. 113. Invoicing and Accounting Requirements for VAT-registered Persons. —*
>
> *xxx xxx xxx*
>
> *(B) Information Contained in the VAT Invoice or VAT Official Receipt. —* ***The following information shall be indicated in the VAT invoice or VAT official receipt:***
>
> *(1)* ***A statement that the seller is a VAT-registered person, followed by his Taxpayer's Identification Number (TIN);***
>
> *(2) The total amount which the purchaser pays or is obligated to pay to the seller with the indication that such amount includes the value-added tax: Provided, That:*
>
> *(a)* ***The amount of the tax shall be shown as a separate item in the invoice or receipt****; (Boldfacing supplied)*
>
> *xxx xxx xxx*
>
> *More, in the case of Kepco Philippines Corporation vs. Commissioner of Internal Revenue, 6 the Supreme Court enjoins strict compliance with the invoicing and substantiation requirement as provided by law in claims for refund or credit, thus:*

Although it is true that the CTA is not strictly governed by technical rules of evidence, the invoicing and substantiation requirements must, nevertheless, be followed because it is the only way to determine the veracity of Kepco's claims. Verily, the CTA En Banc correctly disallowed the input VAT that did not meet the required standard of substantiation. (Boldfacing supplied)

In other words, failure on the part of the taxpayer to prove that all the requirements for entitlement have been met will merit the denial of the claim in whole or in part. Such is what occurred in the case at bar."[7]

It is a settled rule that actions for tax refund, as in the instant case, are in the nature of a claim for exemption and the law is not only construed in *strictissimi juris* against the taxpayer, but also the pieces of evidence presented entitling a taxpayer to an exemption are *strictissimi* scrutinized and must be duly proven. [8] Stated differently, a taxpayer claimant must not only establish that he is entitled to the claim, he must also show proof of compliance with the substantiation requirements as mandated by law and regulations.

Essential to these documentation requirements are the invoices and official receipts. Thus, a VAT-registered person is required to issue a receipt or invoice with a TIN for every consummated sale. The receipt or invoice must be duly registered with the BIR, and should contain the information required by Sections 113[9] and 237[10] of the 1997 Tax Code,

[7] En banc Docket, pp. 60-64.
[8] KEPCO PHILIPPINES CORPORATION VS. COMMISSIONER OF INTERNAL REVENUE, G.R. No. 179961, January 31, 2011. citing ATLAS CONSOLIDATED MINING AND DEVELOPMENT CORPORATION vs. COMMISSIONER OF INTERNAL REVENUE, G.R. No. 159490, February 18, 2008.
[9] SEC. 113. Invoicing and Accounting Requirements for VAT-Registered Persons. -

(A) Invoicing Requirements. - A VAT-registered person shall issue:

(1) A VAT invoice for every sale, barter or exchange of goods or properties; and

(2) A VAT official receipt for every lease of goods or properties, and for every sale, barter or exchange of services.

(B) Information Contained in the VAT Invoice or VAT Official Receipt. - The following information shall be indicated in the VAT invoice or VAT official receipt:

(1) A statement that the seller is a VAT-registered person, followed by his taxpayer's identification number (TIN);

as amended. The use of the word "shall" in the law implies mandatory compliance. This mandates the strict observance of the invoicing/substantiation requirements as provided by the VAT law and Revenue Regulations No. 16-2005[11] in

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(2) The total amount which the purchaser pays or is obligated to pay to the seller with the indication that such amount includes the value-added tax: Provided, That:

(a) The amount of the tax shall be shown as a separate item in the invoice or receipt;

(b) If the sale is exempt from value-added tax, the term "VAT-exempt sale" shall be written or printed prominently on the invoice or receipt;

(c) If the sale is subject to zero percent (0%) value-added tax, the term "zero-rated sale" shall be written or printed prominently on the invoice or receipt;

(d) If the sale involves goods, properties or services some of which are subject to and some of which are VAT zero-rated or VAT-exempt, the invoice or receipt shall clearly indicate the breakdown of the sale price between its taxable, exempt and zero-rated components, and the calculation of the value-added tax on each portion of the sale shall be shown on the invoice or receipt: "Provided, That the seller may issue separate invoices or receipts for the taxable, exempt, and zero-rated components of the sale.

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[10] SEC. 237. *Issuance of Receipts or Sales or Commercial Invoices.* - All persons subject to an internal revenue tax shall, for each sale and transfer of merchandise or for services rendered valued at Twenty-five pesos (P25.00) or more, issue duly registered receipts or sale or commercial invoices, prepared at least in duplicate, showing the date of transaction, quantity, unit cost and description of merchandise or nature of service: Provided, however, That where the receipt is issued to cover payment made as rentals, commissions, compensation or fees, receipts or invoices shall be issued which shall show the name, business style, if any, and address of the purchaser, customer or client.

xxx xxx xxx.

[11] SECTION 4.110-8. Substantiation of Input Tax Credits. —

(a) Input taxes for the importation of goods or the domestic purchase of goods, properties or services is made in the course of trade or business, whether such input taxes shall be credited against zero-rated sale, non-zero-rated sales, or subjected to the 5% Final Withholding VAT, must be substantiated and supported by the following documents, and must be reported in the information returns required to be submitted to the Bureau:

(1) For the importation of goods — import entry or other equivalent document showing actual payment of VAT on the imported goods.

(2) For the domestic purchase of goods and properties — invoice showing the information required under Secs. 113 and 237 of the Tax Code.

(3) For the purchase of real property — public instrument i.e., deed of absolute sale, deed of conditional sale, contract/agreement to sell, etc., together with VAT invoice issued by the seller.

(4) For the purchase of services — official receipt showing the information required under Secs. 113 and 237 of the Tax Code..

xxx xxx xxx.

claiming refund regardless of whether the taxpayer is the issuer or recipient of the receipt or invoice. Consequently, receipt or invoice which does not comply with the invoicing requirements, among others, are the showing of the amount of tax as a separate item and printing of TIN-VAT in the invoice or receipt, the same shall not be considered as an official "VAT Invoice" or "VAT official receipt" and shall not give rise to any input tax.[12]

The requirement of showing the amount of tax as a separate item in the invoice or receipt as provided by the VAT law and printing of TIN-VAT as provided by Revenue Regulations No. 16-2005 proceeds from the rule-making authority granted to the Secretary of Finance by the NIRC for the efficient enforcement of the Tax Code and its amendments. The Supreme Court in the case of Western Mindanao[13] held, as follows:

> *"In a claim for tax refund or tax credit, the applicant must prove not only entitlement to the grant of the claim under substantive law. It must also show satisfaction of all the documentary and evidentiary requirements for an administrative claim for a refund or tax credit. Hence, the*

SECTION 4.113-1. Invoicing Requirements. —

(A) A VAT-registered person shall issue: —

(1) A VAT invoice for every sale, barter or exchange of goods or properties; and

(2) A VAT official receipt for every lease of goods or properties, and for every sale, barter or exchange of services.

Only VAT-registered persons are required to print their TIN followed by the word "VAT" in their invoice or official receipts. Said documents shall be considered as a "VAT Invoice" or VAT official receipt. All purchases covered by invoices/receipts other than VAT Invoice/VAT Official Receipt shall not give rise to any input tax.

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(B) Information contained in VAT invoice or VAT official receipt. — The following information shall be indicated in VAT invoice or VAT official receipt:

(1) A statement that the seller is a VAT-registered person, followed by his TIN;

(2) The total amount which the purchaser pays or is obligated to pay to the seller with the indication that such amount includes the VAT; Provided, That:

(a) **The amount of tax shall be shown as a separate item in the invoice or receipt;**

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[12] Ibid.

[13] WESTERN MINDANAO POWER CORPORATION vs. COMMISSIONER OF INTERNAL REVENUE, G.R. No. 181136, June 13, 2012.

mere fact that petitioner's application for zero-rating has been approved by the CIR does not, by itself, justify the grant of a refund or tax credit. The taxpayer claiming the refund must further comply with the invoicing and accounting requirements mandated by the NIRC, as well as by revenue regulations implementing them.

Under the NIRC, a creditable input tax should be evidenced by a VAT invoice or official receipt, which may only be considered as such when it complies with the requirements of RR 7-95, particularly Section 4.108-1. This section requires, among others, that "(i)f the sale is subject to zero percent (0%) value-added tax, the term 'zero-rated sale' shall be written or printed prominently on the invoice or receipt."

We are not persuaded by petitioner's argument that RR 7-95 constitutes undue expansion of the scope of the legislation it seeks to implement on the ground that the statutory requirement for imprinting the phrase "zero-rated" on VAT official receipts appears only in Republic Act No. 9337. This law took effect on 1 July 2005, or long after petitioner had filed its claim for a refund.

RR 7-95, which took effect on 1 January 1996, proceeds from the rule-making authority granted to the Secretary of Finance by the NIRC for the efficient enforcement of the same Tax Code and its amendments. In Panasonic Communications Imaging Corporation of the Philippines v. Commissioner of Internal Revenue,[18] we ruled that this provision is "reasonable and is in accord with the efficient collection of VAT from the covered sales of goods and services." Moreover, we have held in Kepco Philippines Corporation v. Commissioner of Internal Revenue that the subsequent incorporation of Section 4.108-1 of RR 7-95 in Section 113 (B) (2) (c) of R.A. 9337 actually confirmed the validity of the imprinting requirement on VAT invoices or official receipts – a case falling under the principle of legislative approval of administrative interpretation by reenactment.

In fact, this Court has consistently held as fatal the failure to print the word "zero-rated" on the VAT invoices or official receipts in claims for a refund or credit of input VAT on zero-rated sales, even if the claims were made prior to the effectivity of R.A. 9337. Clearly then, the present Petition must be denied."

In sum, receipt or invoice which does not comply with the invoicing requirements as mandated by the law and regulations shall not be considered as a "VAT Invoice" or "VAT official receipt" and shall not give rise to any input tax. We find that this Court's Division correctly disallowed the claimed input VAT based on the following reasons:

1. Input taxes claimed on purchases of goods with invoices dated were outside the period of claim;
2. Input taxes claimed on purchases of goods or services supported by invoice or receipts but VAT not separately shown;
3. Input taxes claimed on purchases of goods supported by "TIN-V" instead of "TIN-VAT" invoice;
4. Input taxes claimed on purchases of goods not supported by invoice;
5. Input taxes claimed on purchases of goods supported by invoice but no date was indicated; and
6. Input taxes claimed on purchases of goods wherein the amount per claim exceeds the input VAT per supporting invoice.

WHEREFORE premises considered, the Petition for Review is **DENIED**. The Decision of the Special First Division of this Court in CTA Case No. 8019, promulgated on April 29, 2013 and its Resolution, promulgated on August 14, 2013, are hereby **AFFIRMED**. No pronouncement as to costs.

SO ORDERED.

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

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

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

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

Ma. Belen R. Li
MA. BELEN RINGPIS-LIBAN
Associate Justice

C E R T I F I C A T I O N

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Decision were reached in consultation among the members of the Court En Banc before the case was assigned to the writer of the opinion of the Court En Banc.

ROMAN G. DEL ROSARIO
Presiding Justice