REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB NO. 2803** (CTA Case No. 10109)
	Present:
- versus -	**DEL ROSARIO,** *PJ,* **RINGPIS-LIBAN,** **MANAHAN,** **BACORRO-VILLENA,** **MODESTO-SAN PEDRO,** **REYES-FAJARDO,** **CUI-DAVID,** **FERRER-FLORES,** *and* **ANGELES** *JJ.*
OCEANAGOLD (PHILIPPINES), INC., Respondent.	Promulgated: OCT 02 2025 3:50pm

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RESOLUTION

FERRER-FLORES, J.:

Before the Court *En Banc* is the **Motion for Reconsideration (Decision dated 24 February 2025)** filed by petitioner **Commissioner of Internal Revenue (CIR)** on March 12, 2025 ("Motion"), with **Comment [on Petitioner's Motion for Reconsideration dated March 11, 2025]** filed by respondent **Oceanagold (Philippines), Inc.** on April 7, 2025.

In its *Motion*, petitioner prays for the Court *En Banc* to reverse and set aside its Decision promulgated on February 24, 2025 (assailed Decision),[1] which denied the *Petition for Review* filed by petitioner, for lack of merit, the dispositive portion of which reads:

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[1] *Rollo*, pp. 100 to 111.

> **WHEREFORE**, the instant **Petition for Review** is **DENIED** for lack of merit. The Decision dated April 25, 2023 and the Resolution dated September 22, 2023 in CTA Case No. 10109 are hereby **AFFIRMED**.
>
> **SO ORDERED.**

To recall, in the assailed Decision, the Court *En Banc* affirmed the Court in Division's ruling to give credence to all evidence presented by respondent in support of its prayer for refund, irrespective of whether such evidence was presented at the administrative level, as the case is being essentially decided in the first instance. It emphasized that cases are litigated *de novo* before this Court and parties are obliged to prove every aspect of their case.

In the present *Motion*, petitioner raises the following grounds for reconsideration of the assailed Decision, to wit:

1. Respondent's original *Petition* must be dismissed for failure of the respondent to substantiate its administrative claim for refund.

2. The Court erred when it ruled that the respondent complied with Section 112(A) of the National Internal Revenue Code (NIRC) of 1997, as amended, as the respondent's invoices and proof of inward remittances do not comply with Section 112(A).

3. The Court erred when it considered documents not presented during the administrative claim for refund.

4. Respondent failed to comply with the invoicing requirements under Section 113 of the NIRC of 1997, as amended.

5. Tax refunds are strictly construed against the taxpayer and in favor of the government.

In its *Comment*, respondent counters that petitioner's arguments in its *Motion* are mere rehash of the arguments in his *Answer* dated October 16, 2019, *Motion for Partial Reconsideration (Re: Decision dated April 25, 2022)* dated May 16, 2023, and *Petition for Review* dated October 27, 2023, which did not persuade the Court in Division and the Court *En Banc*. Respondent maintains that the Court in Division did not err in considering all evidence presented by respondent in rendering its Decision. Citing *Pilipinas Total Gas, Inc. vs. Commissioner of Internal Revenue*,[2] respondent argues that it may present evidence not submitted at the administrative level and that it had presented sufficient evidence to prove that it substantially complied with the requirements for a refund of input value-added tax (VAT) attributable to its zero-rated sales under Section 112(A) of the NIRC of 1997, as amended; and

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[2] G.R. No. 207112, December 8, 2016.

that, it substantially complied with the invoicing requirements under Section 113 of the NIRC of 1997, as amended.

After an evaluation of the respective arguments raised by the parties, the Court finds petitioner's *Motion* bereft of merit.

At the outset, it is apparent to the Court that the arguments raised by petitioner in its *Motion* are not new. They have been previously discussed and considered in the Decision dated April 25, 2023 and the Resolution dated September 22, 2023 of the Court in Division in CTA Case No. 10109. More importantly, the evidence presented have been exhaustively considered and weighed by this Court prior to rendering the assailed Decision.

In this regard, the Supreme Court ruling in *Social Justice Society (SJS) Officers, et al. vs. Alfredo S. Lim,*[3] 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 judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.

At this juncture, it is almost trite to restate, yet necessary to emphasize, that this Court is not limited by the evidence presented in the administrative claim in the BIR. The claimant may present new and additional evidence to this Court to support its case for tax refund. Cases filed in this Court are

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[3] G.R. No. 187836, March 10, 2015.

litigated *de novo*. As such, respondent "should prove every minute aspect of its case by presenting, formally offering and submitting to this Court all evidence required for the successful prosecution of its administrative claim." Consequently, this Court may give credence to all evidence presented by respondent, including those that may not have been submitted to the petitioner as the case is being essentially decided in the first instance.[4]

All told, the Court *En Banc* finds no compelling reason to reverse or modify the assailed Decision.

WHEREFORE, premises considered, petitioner's **Motion for Reconsideration (Decision dated 24 February 2025)** is **DENIED** for lack of merit.

SO ORDERED.

CORAZON G. FERRER-FLORES
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Took no part
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

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4 *Commissioner of Internal Revenue vs. Univation Motor Philippines, Inc. (formerly Nissan Motor Philippines, Inc.)*, G.R. No. 231581, April 10, 2019.

I reiterate my Separate Opinion.
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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

LANEE S. CUI-DAVID
Associate Justice

I reiterate my SCO.
HENRY S. ANGELES
Associate Justice