REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

TAGANITO MINING CORPORATION,
Respondent.

CTA EB NO. 1404
(CTA Case No. 8822)

x---x

TAGANITO MINING CORPORATION,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB NO. 1511
(CTA CASE NO. 8822)

Present:

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

Promulgated:

MAR 26 2019
11:48 a.m.

x---x

RESOLUTION

RINGPIS-LIBAN, ***J.*:**

Submitted for resolution are the parties' respective Motions for Reconsideration of the Decision dated June 11, 2018.[1]

Both parties seek reconsideration of the Court *En Banc's* Decision, the dispositive portion of which reads as follows:

> "**WHEREFORE**, premises considered, the Petition for Review dated December 22, 2015, Supplemental Petition for Review dated September 5, 2016 both filed by the Commissioner of Internal Revenue and the Petition for Review dated September 23, 2016 filed by Taganito Mining Corporation are **DENIED for lack of merit**. Accordingly, the Amended Decision dated May 20, 2016 and Resolution dated August 12, 2016 are hereby **AFFIRMED.**
>
> **SO ORDERED.**"

In the Commissioner of Internal Revenue (CIR)'s "Motion for Reconsideration," the CIR argues that the Court erred when it sustained the ruling of the Second Division in allowing Taganito to present additional evidence even after judgment has already been rendered. The documents presented were neither newly discovered nor inadvertently admitted due to fraud, accident, mistake, or excusable negligence which would merit a reopening of the case.

On the other hand, Taganito Mining Corporation (Taganito) claims that the Exhibits and the uncontroverted testimony of its witness provide sufficient proof that Exhibit P-1920-1 supports Invoice No. 423 as well as Invoice No. 430 as advance payments for the said invoices; that the zero-rated sales covered by Invoice No. 430 should be allowed; that the disqualification of a sales transaction as zero-rated on the basis of non-exaction of full payment is not in accordance with our VAT laws; that it has properly established through sufficient evidence that its purchases of capital goods from where the input taxes being claimed for refund arose, are only those which are attributable to its zero-rated sales from the sale of ores from mining activities; and that there is double deduction of its output tax.

In the Resolution[2] dated August 8, 2018, the Court *En Banc* required Taganito to file its Comment on the "Motion for Reconsideration" filed by the CIR.

[1] Rollo, CTA EB Nos. 1404 and 1511, pp. 209-222 (for the Commissioner of Internal Revenue) & pp. 226-230 (for Taganito Mining Corporation).
[2] Rollo, pp. 237-238.

In the Resolution[3] dated September 7, 2018, the Court *En Banc* required the CIR to file his Comment on the "Motion for Reconsideration (of the June 11, 2018 Decision)" filed by Taganito.

On September 21, 2018, the CIR filed his "Opposition (Re: Motion for Reconsideration)."[4]

After consideration, the Court *En Banc* resolves to deny the parties' respective Motions for Reconsideration. In assailing the Court *En Banc*'s Decision, both parties mainly rehashed their arguments which were sufficiently passed upon and discussed by this Court and the Court in Division in its Amended Decision and Resolution.

In fine, this Court finds no cogent reason to deviate from the previous ruling that Taganito is entitled to a refund or issuance of a tax credit certificate in a reduced amount of Fourteen Million Two Hundred Sixty Three Thousand Three Hundred Twenty Four Pesos and 4/100 (P14,263,324.04), representing unutilized amortized input taxes on importation and domestic purchases of capital goods with aggregate acquisition cost exceeding P1Million incurred during the taxable years 2010, 2011 and 2012 and are attributable to zero-rated sales in the taxable years 2012 and 2013.

In the case of *Ferdinand Marcos et al. vs. Hon. Raul Manglapus et al.*[5], the Supreme Court emphasized that in all motions for reconsideration, the burden is upon the movant, petitioner herein, to show that there are compelling reasons to reconsider the decision of the Court. In present cases, both the CIR and Taganito were not able to convince the Court *En Banc* that its ruling is erroneous, improper, contrary to law or evidence. Having failed to do so, the CIR's Motion for Reconsideration and Taganito's Motion for Reconsideration (of the June 11, 2018 Decision) must fail.

WHEREFORE, premises considered, the CIR's "Motion for Reconsideration" and Taganito's "Motion for Reconsideration (of the June 11, 2018 Decision)" are **DENIED for lack of merit.**

SO ORDERED.

Ma. Belen S

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

---

[3] Rollo, pp .241-242.
[4] Id., pp. 244-253.
[5] *Marcos vs. Manglapuz*, G.R. No. 88211, October 27, 1989.

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

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

ERLINDA P. UY
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

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

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice