CTA Form No. 8 (For DCC)

22-000572-0056

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CASE NO. 11039

STEFANINI PHILIPPINES, INC.,
Petitioner,

- versus -

NOTICE OF RESOLUTION

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo St., Legazpi Village
Makati City

ATTY. FELIX PAUL R. VELASCO III
ATTY. SYLVIA R. ALMA JOSE
ATTY. AYESHA HANIA B. GUILING-MATANOG
ATTY. BRYAN ANTHONY C. DIEGO
Bureau of Intenral Revenue
Litigation Division, Room 703, BIR National Office Building
Sen. Miriam P. Defensor-Santiago Avenue
Diliman, Quezon City

MENDOZA CALNEA MANGUNDAYAO AND ASSOCIATES
U-2310 Prestige Tower Condominium
F. Ortigas Jr. Road, Ortigas Center
Pasig City

GREETINGS:

You are hereby notified by these presents that on **January 5, 2026,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **January 5, 2026.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
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STEFANINI PHILIPPINES, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 11039

Members:

BACORRO-VILLENA, *Acting Chairperson, and*
CUI-DAVID, JJ.

Promulgated:

JAN 05 2026
2:30 p.m.

x- -x

RESOLUTION

CUI-DAVID, J.:

This resolves respondent's *Motion for Partial Reconsideration (Re: Decision promulgated on 27 June 2025)*[1] (***Motion***), filed on July 9, 2025, with petitioner's *Comment/Opposition [to Respondent's Motion for Partial Reconsideration (Re: Decision promulgated on 27 June 2025)],* filed on September 17, 2025.

Respondent seeks partial reconsideration of the Court's *Decision*[2] promulgated on June 27, 2025 (***assailed Decision***), the dispositive portion of which reads:

> **WHEREFORE**, in light of the foregoing considerations, the present *Petition for Review* is **PARTIALLY GRANTED**.
>
> Accordingly, respondent is **ORDERED TO REFUND** or **ISSUE A TAX CREDIT CERTIFICATE** in favor of petitioner in the amount of **₱321,188.87**, representing its excess and unutilized input VAT attributable to its zero-rated sales for

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[1] Docket, pp. 962–968.
[2] *Id.* at 924–961.

the 2nd quarter of CY 2020, which is in addition to the ₱380,165.46 previously granted by respondent in petitioner's administrative claim for refund, as stated in the *VAT Refund Notice* dated September 5, 2022.[3]

SO ORDERED.

Respondent anchors his *Motion* on the sole ground that the Court erred in ruling that petitioner is partially entitled to the refund sought. He argues that petitioner bears the burden of proving the factual basis of its claim for tax credit or refund, which petitioner allegedly failed to discharge because the documents it submitted did not comply with the requirements of law.

In opposing the *Motion*, petitioner counters that respondent merely rehashes the same arguments raised in his *Answer* dated March 6, 2023, which he adopted as his *Memorandum* through his *Manifestation*[4] filed on May 23, 2024, which had all been considered and passed upon in the *assailed Decision*. Petitioner further asserts that it was able to establish its entitlement to the amount granted in the *assailed Decision*.

Respondent's *Motion* must fail.

After a judicious examination of the records and careful evaluation of the arguments raised in the *Motion*, the Court finds no cogent reason to disturb its ruling in the *assailed Decision*. Respondent presents no new matters, substantial issues, or persuasive arguments that would warrant reconsideration or modification. His arguments have already been thoroughly discussed and passed upon by the Court in pages 11 to 37 of the *assailed Decision*. Reiterating the same discussion would serve no useful purpose and would only waste judicial resources.

WHEREFORE, premises considered, respondent's *Motion for Partial Reconsideration (Re: Decision promulgated on 27 June 2025)* is hereby **DENIED** for lack of merit.

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[3] *Id.* at 960.

[4] *Id.* at 877.

x---x

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

I CONCUR:

JEAN MARIE A. BACORRO-VILLENA
Associate Justice