REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

TOTAL (PHILIPPINES) CORPORATION,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB NO. 1603
(CTA Case No. 7855)

Present:

DEL ROSARIO, *PJ*
CASTAÑEDA, JR.,
UY,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN, and
MANAHAN, *JJ.*

Promulgated:
MAY 20 2019 10:20 am

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RESOLUTION

Fabon-Victorino, J.:

In this *Motion for Reconsideration*[1] filed on November 21, 2018, petitioner prays that the Decision[2] promulgated on October 25, 2018, denying its Petition for Review for lack of merit be set aside and a new one be issued ordering respondent to refund or issue tax credit certificate (TCC) in its favor in the amount of Php8,843,288.30, representing its alleged unutilized input VAT for the period October 1, 2006 to December 31, 2006. The dispositive portion of the assailed Decision reads as follows:

> **WHEREFORE**, the instant *Petition for Review* filed by Total (Philippines) Corporation is hereby **DENIED**, for lack of

[1] *En Banc* docket, pp. 143-170.
[2] *En Banc* docket, pp. 125-137.

> merit. Accordingly, the assailed Decision dated September 15, 2016 and Resolution dated February 9, 2017, are **AFFIRMED**.
>
> **SO ORDERED.**

Petitioner raised the following grounds in support of its *motion*, to wit:

> A. The Honorable Court erred in ruling that there is requirement to substantiate input VAT carried over from previous periods in claims for refund of input tax attributable to zero-rated sales;
>
> B. The Honorable Court erred in ruling that input VAT must first be proven to exceed output VAT for a claim for refund to prosper; and
>
> C. Petitioner is entitled to a refund and/or issuance of tax credit certificate for the unutilized creditable input taxes for the fourth quarter of 2006 that are allocated to its zero-rated sales and sales to companies located in special economic zones/Freeport zones.

Verily, the issues raised by petitioner in its *Motion for Reconsideration* are a replica of the issues invoked in its main pleading, all of which have already been determined and passed upon, first by the Court in Division and subsequently on appeal, by the Court *En Banc*. To rule on the same issues all over again is reinventing the wheel wasting the precious time of the parties and their respective resources.

WHEREFORE, the *Motion for Reconsideration* filed by petitioner Total (Philippines) Corporation is hereby **DENIED**, for lack of merit.

SO ORDERED.

ESPERANZA R. FABON-VICTORINO
Associate Justice

We Concur:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice

MA. BELEN RINGPIS-LIBAN
Associate Justice

ON LEAVE

CATHERINE T. MANAHAN
Associate Justice