REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

OCEANAGOLD (PHILIPPINES), INC.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA *EB* NO. 2343
(CTA Case Nos. 9517 & 9559)

Present:

DEL ROSARIO, *P.J.,*
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO, *and*
CUI-DAVID, *JJ.*

Promulgated:
OCT 04 2022 11:05am

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RESOLUTION

MANAHAN, J.:

Before the Court is petitioner's Motion for Reconsideration[1] filed on March 4, 2022, without respondent's comment, per Records Verification[2] dated June 29, 2022.

Petitioner assails the Decision[3] dated February 10, 2022, which denied petitioner's appeal of the denial of its claim for refund/issuance of tax credit certificate (TCC) amounting to Php125,040,087.42 representing excise taxes allegedly erroneously paid by petitioner for the period January to June 2015, as follows:

> **WHEREFORE**, the Petition for Review is **DENIED** for lack of merit. The Decision and Resolution of the Court's Second Division, respectively dated February 3, 2020 and

[1] EB Docket, pp. 140-159.
[2] EB Docket, p. 163.
[3] EB Docket, pp. 117-134. om

September 1, 2020, in CTA Case Nos. 9517 and 9559, are **AFFIRMED**.

SO ORDERED.[4]

In its Motion, petitioner argues that the Court erred in holding that the date of commencement of commercial production cannot be determined and in requiring petitioner to submit pre-operating expenses duly approved by the Secretary of the Deparment of Environment and Natural Resources (DENR).

We deny the motion.

Petitioner raises issues that have been discussed and resolved in the assailed Decision.

We reiterate that in *Oceanagold (Philippines), Inc. v. Commissioner of Internal Revenue*,[5] this Court already stated that the submission of the work programs for the determination of the "date of commencement of commercial production", as well as proof that the pre-operating expenses have been duly approved by the Secretary of the DENR, is required.

In the instant case, no such submissions were made by petitioner, thus, the Court cannot determine if the subject excise taxes were paid during the recovery period or that petitioner is still under recovery. Thus, the claim for refund/issuance of TCC cannot be granted.

The Court will no longer belabor to repeat the relevant portions of the assailed Decision. Petitioner fails to raise any new and substantial arguments, and no cogent reason exists to warrant a reconsideration of the Court's Decision. It would be useless ritual for the Court to reiterate itself.[6]

WHEREFORE, petitioner's Motion for Reconsideration is **DENIED** for lack of merit.

SO ORDERED.

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[4] EB Docket, Decision dated February 10, 2022, p. 133.
[5] CTA EB No. 1904, August 16, 2019.
[6] *Madeleine Mendoza-Ong v. Hon. Sandiganbayan and People of the Philippines*, G.R. No. 146368, October 18, 2004.

Catherine T. Manahan

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

Ma. Belen

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

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

ON LEAVE

LANEE S. CUI-DAVID
Associate Justice