21-000128-0058

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CASE NO. 10487

STEFANINI PHILIPPINES INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

NOTICE OF RESOLUTION

To:

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

ATTY. FELIX PAUL R. VELASCO III
ATTY. SYLVIA R. ALMA JOSE
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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 **June 25, 2025,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **June 27, 2025.**

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

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

STEFANINI PHILIPPINES, INC., Petitioner,	CTA Case No. **10487**
	Members:
- versus -	**DEL ROSARIO**, *P.J.*, *Chairperson*, **BACORRO-VILLENA**, *and* **CUI-DAVID**, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: JUN 25 2025; 10:15AM

x - x

RESOLUTION

***BACORRO-VILLENA, J.*:**

For the Court's resolution is respondent Commissioner of Internal Revenue's (**respondent**'s/**CIR**'s) "Motion for Partial Reconsideration (Re: Decision promulgated on 09 January 2025)"[1] (**MR**), filed on 28 January 2025 and electronically transmitted on 30 January 2025[2], with petitioner Stefanini Philippines, Inc.'s (**petitioner**'s/**Stefanini**'s) "Comment/Opposition [to Respondent's Motion for Partial Reconsideration (Re: Decision promulgated on 09 January 20250)]"[3] (**Comment**), filed on 10 March 2025 and electronically transmitted on 11 March 2025.[4]

Respondent's MR[5] seeks the reconsideration, reversal, or setting aside of this Court's Decision[6] promulgated on 09 January 2025 (**assailed Decision**). The dispositive portion the said Decision reads:

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1 Division Docket, Volume II, pp. 966-974.
2 Id., p. 977.
3 Id., pp. 978-990.
4 Id., p. 992.
5 Supra at note 1.
6 Division Docket, Volume II, pp. 917-959.

> ...
>
> **WHEREFORE**, premises considered, the instant Petition for Review filed on 17 March 2021 by petitioner Stefanini Philippines, Inc. is hereby **PARTIALLY GRANTED**. Accordingly, respondent Commissioner of Internal Revenue is **ORDERED TO REFUND** or **TO ISSUE A TAX CREDIT CERTIFICATE** in the amount of **₱2,440,628.45**, representing petitioner's unutilized excess input Value-Added Tax for the 3rd quarter of CY 2018 which is attributable to its zero-rated sales for the same period.
>
> **SO ORDERED.**
>
> ...

In his or her MR, respondent asseverates that this Court erred in partially granting petitioner's claim for value-added tax (**VAT**) refund. Citing the dissenting opinion of Presiding Justice Roman G. Del Rosario in the assailed Decision, respondent opines that since petitioner failed to have the term "zero-rated sale" prominently imprinted or written in accordance with Section 113(B)(2)(c)[7] of the National Internal Revenue Code (**NIRC**) of 1997, as amended, petitioner failed to comply with the requisites for the entitlement to tax refund or credit of excess input VAT attributable to zero-rated sales.

In the Comment, petitioner counters that a 'breakdown' conspicuously showing that the said sale transaction is zero-rated substantially complies with the imprinting requirement under Section 113(B)(2)(c)[8] of the NIRC of 1997, as amended.

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[7] **SEC. 113.** *Invoicing and Accounting Requirements for VAT-Registered Persons.* —

...

(B) *Information Contained in the VAT Invoice or **VAT Official Receipt**.* — The following information shall be indicated in the VAT invoice or VAT official receipt:

1. A statement that the seller is a VAT-registered person, followed by his Taxpayer's Identification Number (TIN);

2. The total amount which the purchaser pays or is obligated to pay to the seller with the indication that such amount includes the value-added tax: *Provided*, That:

   (a) The amount of the tax shall be shown as a separate item in the invoice or receipt;
   (b) If the sale is exempt from value-added tax, the term '**VAT-exempt sale**' shall be written or printed prominently on the invoice or receipt;
   (c) If the sale is subject to zero percent (0%) value-added tax, the term '**zero-rated sale**' shall **be written or printed prominently on the invoice or receipt**[.]

[8] Id.

We resolve.

A careful review of the arguments in the MR, We find that it suffers from both procedural and substantive infirmities.

On the procedural aspect, under Section 2 of *En Banc* Resolution No. 8-2024[9], "the portable document format (**PDF**) copies must be transmitted within twenty-four (24) hours from such filing of paper copies; otherwise, the pleading or court submission shall be deemed as not filed". Records disclose that respondent filed the present MR *via* registered mail on 28 January 2025.[10] Accordingly, the PDF copy should have been electronically transmitted to this Court not later than 29 January 2025. However, as it was transmitted only on 30 January 2025[11], the present MR should be deemed as not having been filed, regardless of the completeness of the primary mode of filing.

Even disregarding the foregoing procedural *faux pas*, the present MR is still bound to fail.

The Court first notes that the present MR forwards an issue that was already discussed and passed upon in the assailed Decision.[12] Thus, discussing the same merits would be an exercise in futility.

In *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*[13], the Supreme Court declared:

> ...
>
> 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

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9 Guidelines on Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals Pursuant to A.M. No. 10-3-7-SC and A.M. No. II-9-4-SC.

10 Supra at note 1.

11 Supra at note 2.

12 Id., pp. 943-946.

13 G.R. No. 109645, 04 March 1996; Emphasis supplied.

> 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.
>
> ...

Additionally, if We were to sustain respondent's protestation, the same would run counter to one of the canons of a sound tax system, *i.e.*, administrative feasibility, which means that the tax system should be capable of being effectively administered and enforced with the **least inconvenience to the taxpayer**.[14] Certainly, to require the seller, such as petitioner, to redundantly print the terms "exempt" or "zero-rated" **again** on all copies of the same invoice or receipt, when the nature of the transaction and its classification as either exempt, zero-rated or subject to 12% VAT can already be ascertained through the **breakdown** provided therein would impose an unnecessary burden. Such a requirement would neither enhance tax compliance nor revenue administration, but would instead encumber taxpayers with superfluous technicalities, thereby defeating the very principle of administrative feasibility Our tax system aspires to uphold.

In view of the foregoing disquisition, the Court discerns no compelling ground to disturb, much less reverse, the assailed Decision.[15]

WHEREFORE, premises considered, the "Motion for Partial Reconsideration (Re: Decision promulgated on 09 January 2025)", filed on 28 January 2025 by respondent Commissioner of Internal Revenue is **DENIED** for lack of merit.

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[14] See *Renato V. Diaz and Aurora Ma. F. Timbol v. The Secretary of Finance and the Commissioner of Internal Revenue*, G.R. No. 193007, 19 July 2011.

[15] Supra at note 6.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO I reiterate my Dissenting Opinion
Presiding Justice

LANEE S. CUI-DAVID
Associate Justice