REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

RIOFIL CORPORATION,
Petitioner,

-*versus*-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA *EB* NO. 1984
(CTA Case No. 9344)

Present:
DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, *and*
MODESTO-SAN PEDRO, *JJ.*

Promulgated:
MAR 1 9 2021 11:20am

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RESOLUTION

MODESTO-SAN PEDRO, J.:

Before this Court *En Banc* is petitioner's Motion for Reconsideration, filed on 26 June 2020,[1] without any opposition from respondent, as shown by the Records Verification Report, dated 7 December 2020.[2]

In the Motion for Reconsideration,[3] petitioner alleges that:

1. The Honorable Court *En Banc* erred in holding that petitioner's accumulated input tax carry-over from previous taxable quarters could not be credited against its output tax liabilities for year 2014;

2. The doctrine that a "tax refund partakes of the nature of a tax exemption which should be construed *strictissimi juris* against the

[1] Records, pp. 145-162.
[2] *Id.*, p. 166.
[3] *Id.*, pp. 146-158.

taxpayer" is an unreasonable restriction to the tax incentive allowing the refund or tax credit of input tax attributable to zero-rated sales;

3. In allowing the credit of input VAT against output VAT liabilities, there should be parity between regular VAT taxpayers and those whose sales are zero-rated;

4. The elements of a tax refund under ***Section 112 of the National Internal Revenue Code of 1997 ("Tax Code")*** are expanded due to the erroneous application of the doctrine of *strictissimi juris* in substantiating accumulated input taxes carried over;

5. The Court erred in applying the valid and substantiated excess input tax of Php17,648,467.72 for the year 2014 against petitioner's Php79,430,473.89 output tax liabilities for the same year. Petitioner's accumulated input tax carry-over was sufficiently proven; and

6. The Court erred in finding additional disallowance of input VAT amounting to Php1,520,258.26. The input taxes subject of the refund have been properly substantiated.

We deny the Motion for Reconsideration. The arguments raised therein are identical to those raised by petitioner in his Petition for Review filed before this Court *En Banc*. Consequently, these have already been sufficiently passed upon, discussed, and judiciously resolved in the Decision, dated 9 March 2020. The Motion for Reconsideration discloses no cogent reason to disturb the findings and conclusions which this Court made in said Decision. Thus, nothing is left for this Court to do but to deny the same.

WHEREFORE, the Motion for Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

ON LEAVE
ROMAN G. DEL ROSARIO
Presiding Justice

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

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice