REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

MAERSK GLOBAL SERVICES CENTRES (PHILIPPINES) LTD.,
Respondent.

CTA EB No. 2665
(CTA Case No. 10022)

Present:
DEL ROSARIO, *PJ,*
RINGPIS-LIBAN,
MANAHAN,
BOCORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and
ANGELES, ***JJ.***

Promulgated:
MAR 07 2024 4:15

x--x

RESOLUTION

REYES-FAJARDO, ***J.***:

On October 11, 2023, the Court rendered a Decision (assailed Decision),[1] the *fallo* of which reads:

> **WHEREFORE,** the Petition for Review filed on July 28, 2022, by the Commissioner of Internal Revenue in CTA EB No. 2665, is **DENIED**, for lack of merit. The Decision dated January 26, 2022 and the Resolution dated July 4, 2022 in CTA Case No. 10022 are **AFFIRMED**.
>
> **SO ORDERED.**

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1 *Rollo*, pp. 95 to 106.

In his *Motion for Reconsideration Re: Decision dated 11 October 2023,*[2] petitioner contends that the Court erred in ruling that respondent's evidence presented for the first time at the judicial level may be considered in partly granting the latter's input value-added tax (VAT) refund claim. Petitioner likewise re-asserts that respondent: *one,* failed to establish that its client Maersk Line A/S is a non-resident foreign corporation not doing business in the Philippines, as required by Section 108 (B)(2) of the 1997 National Internal Revenue Code (NIRC), as amended; and, *two,* failed to demonstrate that its services were rendered to a person engaged in international shipping under Section 108 (B)(4) of the NIRC, as amended.

The Court finds petitioner's motion bereft of merit.

In its Decision, the Court already exhaustively considered the grounds raised by petitioner in his Motion for Reconsideration: *one,* petitioner's denial of respondent's administrative claim for input VAT refund was not due to its failure to submit complete documents, despite notice or request. Thus, following *Pilipinas Total Gas, Inc. v. Commissioner of Internal Revenue,*[3] the Court may give credence to all evidence presented by respondent to support its prayer for refund, irrespective of whether such evidence was presented at administrative level, as the case is being essentially decided in the first instance; and, *two,* respondent satisfactorily demonstrated compliance with all the conditions for VAT zero-rating under Section 108 (B)(4) of the NIRC, as amended. As discussed in the assailed Decision, the pieces of evidence presented by respondent collectively and successfully show that its client Maersk Line A/S is engaged in international shipping, as follows:

> *First.* The authenticated Articles of Association for Maersk Line A/S attested that the main objects of the latter are to carry on shipping, chartering and other transport business, commercial, service, and industrial activities at home and abroad, investment in fixed assets and financing and other related activities along with authenticated Certificate of Residence issued by Danish Customs and Tax Administration and Certification of Non-Registration of Maersk Line A/S issued by the Securities and Exchange Commission.

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2 *Rollo,* pp. 112-130.

3 G.R. No. 207112, December 8, 2015.

> *Second*. Under the Service Agreement dated October 15, 2007, executed by and between A.P. Moller-Maersk A/S and respondent, the former owns container vessels and containers, and operates worldwide, through its subsidiaries contracted the services of the latter related to back-office tasks including documentation and certain other processes.
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> Subsequently, A.P. Moller-Maersk A/S, Maersk Line A/S and respondent entered into a Novation Agreement dated January 31, 2015, whereby A.P. Moller-Maersk A/S transferred all its container shipping activities to Maersk Line A/S, and respondent agreed to render services stated in the Service Agreement dated October 15, 2007, to Maersk Line A/S effective February 1, 2015.
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> *Third*. Witness Rochelle V. Duclay testified that beginning February 1, 2015, A.P. Moller-Maersk A/S transferred its container shipping activities to Maersk Line A/S and respondent performed corporate and administrative services for Maersk Line A/S in connection with its international shipping operations.

As such, the Court finds no compelling reason to reconsider, modify or even reverse the assailed Decision. The pronouncement in *Social Justice Society (SJS) Officers, et al. v. Lim*,[4] is instructive:

> The grounds relied on being mere reiterations of the issues already passed upon by the Court, there is no need to "cut and paste" pertinent portions of the Decision or re-write the ponencia in accordance with the outline of the instant motion.
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> As succinctly put by then Chief Justice Andres R. Narvasa in *Ortigas and Co. Ltd. Partnership v. Judge Velasco* on the effect and disposition of a motion for reconsideration:
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>> 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 asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and

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4 G.R Nos. 187836 & 187916, March 10, 2015.

> 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.

WHEREFORE, petitioner's Motion for Reconsideration, filed on November 3, 2023 is **DENIED,** for lack of merit.

SO ORDERED.

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice