REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

RIOFIL CORPORATION, Petitioner,	**CTA EB NO. 2220** (CTA Case No. 9326)
	Present:
- versus -	**DEL ROSARIO,** *P.J.*, **UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO,** *and* **CUI-DAVID,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: JUL 21 2022 4:27pm

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RESOLUTION

BACORRO-VILLENA, J.:

For the Court's resolution is petitioner Riofil Corporation's (**petitioner**'s) "Motion for Reconsideration"[1] (**MR**) filed on 24 December 2021 through email[2] and with hard copies thereof received on 02 February 2022[3], without comment[4] from respondent Commissioner of Internal Revenue (**respondent**).

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1 *Rollo*, pp. 100-111.

2 Id., p. 99.

3 Filed pursuant to *En Banc* Resolution No. 4-2021, in relation to CTA Circular No. 02-2021 and Supreme Court Administrative Circular No. 01-2022 extending the filing periods of any and all pleadings and other court submissions falling due in the month of January 2022 in all courts until 01 February 2022. See also Proclamation No. 1236 declaring 01 February 2022 as special (non-working) day.

4 *Per* Records Verification dated 06 April 2022, *Rollo*, p. 142.

The MR seeks the reversal of the Court *En Banc*'s Decision promulgated on 02 December 2021[5] (**assailed Decision**). The dispositive portion of the assailed Decision reads:

> ...
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> **WHEREFORE**, with the foregoing, the instant Petition for Review filed by petitioner Riofil Corporation on 30 January 2020 is hereby **DENIED** for lack of merit. Accordingly, the Special Third Division's Decision dated 17 May 2019 and Resolution dated 27 November 2019, respectively, in CTA Case No. 9326 entitled *Riofil Corporation v. Commissioner of Internal Revenue*, are hereby **AFFIRMED**.
>
> **SO ORDERED.**
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> ...

In the MR, petitioner maintains that it timely filed its judicial claim. According to petitioner, the question as to when the submission of documents is deemed "completed" for purposes of determining the running of the 120-day period has been resolved in *Pilipinas Total Gas, Inc. v. Commissioner of Internal Revenue*[6] (**Total Gas**).

Petitioner adds that while the Supreme Court ruled therein that the benefit given to the taxpayer to determine when it should complete its submission of documents is not unbridled, such benefit is nevertheless given to the taxpayer. According to petitioner, this is further supported by the case of *Silicon Philippines, Inc. (formerly Intel Philippines Manufacturing, Inc.) v. Commissioner of Internal Revenue.*[7]

Furthermore, the Supreme Court allowed in *Total Gas* the submission of additional supporting documents after the lapse of the thirty (30)-day period and even without the request from the Bureau of Internal Revenue (**BIR**).

Petitioner likewise argues that within the 120-day period from the complete and final submission of its supporting documents, it was informed that its applications for refund were both partially granted,

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[5] Id., pp. 76-94.
[6] G.R. No. 207112, 08 December 2015.
[7] G.R. No. 182737, 02 March 2016.

Thus, there was no reason for petitioner to elevate the same to the Court considering that there was a significant approval of its claims within the 120-day period. However, without fault or negligence on petitioner's part, the administrative claim for refund was blocked due to the erroneous application of Revenue Memorandum Circular (**RMC**) No. 54-2014.[8]

Nevertheless, Revenue Regulations (**RR**) No. 1-2017[9] was later issued, wherein the BIR acknowledged the ruling in *Total Gas* and even admitted that RMC No. 54-2014 was erroneously given retroactive effect resulting in blanket denial of claims. Unfortunately, petitioner has already filed its judicial claim when RR No. 1-2017 was issued and was therefore not covered by the same.

Petitioner then contends that had the Court allowed its prior Petition for Review, it would have had the opportunity to clarify whether respondent could continue to act on its then pending claim (made prior to the issuance of RMC No. 54-2014) even beyond the 120-day period to decide. It noted that the former regulations had permitted respondent to do so. As such, this Court should have recognized the peculiarity of petitioner's predicament and allowed its administrative claim to proceed.

Petitioner adds that respondent actively participated in investigating and processing its administrative claim for refund within the 120-day period provided in Section 112(C)[10] of the National Internal Revenue Code (**NIRC**) of 1997, as amended. An act that could hardly be considered as inaction on respondent's part.

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8 Clarifying Issues Relative to the Application for Value-Added Tax (VAT) Refund/Credit under Section 112 of the Tax Code, as amended.

9 Prescribing the Regulations Governing Applications for Value-Added Tax (VAT) Credit/Refund Filed Under Section 112 of the Tax Code, as Amended, Prior to Revenue Memorandum Circular No. 54-2014 dated June 11, 2014.

10 **SEC. 112.** *Refunds or Tax Credits of Input Tax.* –

...

(C) Period within which Refund or Tax Credit of Input Taxes shall be Made. - In proper cases, the Commissioner shall grant a refund or issue the tax credit certificate for creditable input taxes within one hundred twenty (120) days from the date of submission of complete documents in support of the application filed in accordance with Subsections (A) and (B) hereof.

In case of full or partial denial of the claim for tax refund or tax credit, or the failure on the part of the Commissioner to act on the application within the period prescribed above, the taxpayer affected may, within thirty (30) days from the receipt of the decision denying the claim or after the expiration of the one hundred twenty day-period, appeal the decision or the unacted claim with the Court of Tax Appeals.

...

We resolve.

As the records bear out clearly, petitioner makes no new argument or presents no novel matter which this Court has not previously scrutinized, studied and discussed.

A simple reading of the instant MR readily reveals it contains a mere rehash of petitioner's arguments in its prior Petition for Review[11] before the Court *En Banc*. In this light, the Court *En Banc* finds no need to likewise repeat its prior pronouncements. In *Licomcen Incorporated v. Foundation Specialists, Inc.*[12], the Supreme Court, citing *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*[13], held that:

> ...
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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, x x x 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 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.
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> ...

As petitioner merely recycled its previous submissions and arguments, the Court *En Banc* finds no cogent reason to disturb the assailed Decision.

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11 *Rollo*, pp. 1-36.
12 G.R. Nos. 167022 and 169678, 31 August 2007.
13 G.R. Nos. 109645 and 112564, 04 March 1996.

WHEREFORE, with the foregoing, petitioner Riofil Corporation's Motion for Reconsideration filed on 24 December 2021 is **DENIED** for lack of merit.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

Ma. Belen

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

ON LEAVE
CATHERINE T. MANAHAN
Associate Justice

INHIBITED
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes-Fajardo

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice