REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

ASURION HONG KONG LIMITED-ROHQ, Petitioner,	**CTA EB NO. 2708** (CTA Case No. 9852)
	Present:
- versus -	**DEL ROSARIO,** *PJ,* **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: FEB 14 2025 10:00 am

x- x

RESOLUTION

FERRER-FLORES, J.:

For the Court's resolution is respondent's **Motion for Reconsideration (Decision of 11 June 2024)** (MR) filed on June 15, 2024,[1] with petitioner's **Comment (Re: Motion for Reconsideration dated July 9, 2024)** filed on August 21, 2024.[2] The assailed Decision is quoted as follows:

> **WHEREFORE**, in light of the foregoing considerations, the Petition for Review is **PARTIALLY GRANTED.**
>
> Let CTA Case No. 9852 be **REMANDED** to the CTA Special Third Division for the proper determination of the refundable amount of value-added tax for the first and second quarters of calendar year 2016.
>
> **SO ORDERED.**

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[1] Rollo, pp. 125-130.
[2] *Id.*, at 139-147.

In its MR, respondent contends that the Performance of Services Clause of the Service Agreement between Petitioner and Asurion Insurance Services, Inc. (AISI) did not categorically state that the supply/sale of services is to be rendered in the Philippines and no evidence was presented during trial that will indicate that its services were performed in the Philippines. The burden to prove entitlement to a claim for refund or issuance of tax credit certificate rests on petitioner.

In refutation, petitioner stresses that the ground relied upon by respondent in his MR has already been sufficiently passed upon by the Court *En Banc* in the assailed decision. There is, thus, no compelling reason for this Court to reverse or modify the decision.

Further, petitioner argues its comment that there is no legal requirement for the parties in a Service Agreement to stipulate as to the place of rendition of services thereon. The evidence on record shows that the sales of services were rendered in the Philippines. The testimony of Mr. Santiago de Guzman II remains unrebutted and uncontroverted for failure of respondent to provide any argument against the same.

It is well settled that tax cases are civil in nature and require preponderance of evidence to prove entitlement to a claim for refund. Petitioner submits that it sufficiently discharged its burden to prove that it is entitled to a claim for refund.

We resolve.

Respondent's MR is bereft of merit. The Court finds no cogent reason to reverse or modify the Decision dated June 11, 2024.

As can be gleaned from the records, respondent's ground forwarded in his MR was exhaustively discussed and passed upon in the assailed Decision.

To reiterate the Court *En Banc* Decision, the absence of a provision in the Service Agreement regarding the place of petitioner's services does not mean that the services were not rendered in the Philippines. The unrebutted and uncontradicted testimony of petitioner's witness stating that the services were rendered in the Philippines is sufficient to establish such fact.

In this regard, the Supreme Court ruling in *Social Justice Society (SJS) Officers, et al. v. Lim*,[3] is instructive:

[3] G.R. Nos. 187836 & 187916, March 10, 2015 (Resolution).

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.

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:

> 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 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.

All told, respondent's MR failed to present matters warranting reconsideration from this Court. The Court need not elaborate further on the issues already addressed only to affirm the assailed Decision.

WHEREFORE, premises considered, the *Motion for Reconsideration (Decision of 11 June 2024)* is **DENIED** for lack of merit.

SO ORDERED.

Corazon G. Ferrer-Flores
CORAZON G. FERRER-FLORES
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
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

LANEE S. CUI-DAVID
Associate Justice

HENRY S. ANGELES
Associate Justice