REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Special Third Division

DEUTSCHE KNOWLEDGE SERVICES PTE, LTD., Petitioner,	**CTA CASE NO. 8123**
	Members:
-versus-	**RINGPIS-LIBAN,** *Chairperson, and* **MODESTO-SAN PEDRO,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: MAY 15 2024 3:44 p.m.

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RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution are (a) respondent's *Motion for Reconsideration (Re: Amended Decision promulgated 6 March 2024)* ("respondent's MR"), filed on March 20, 2023, with petitioner's *Comment (Re: Motion for Reconsideration dated March 15, 2024)*, filed on April 16, 2024; and (b) petitioner's *Motion for Partial Reconsideration (Re: Amended Decision dated March 6, 2024)* ("petitioner's MR"), filed on March 26, 2024, with respondent's *Opposition (Re: Motion for Partial Reconsideration of the Amended Decision dated 6 March 2024)*, filed on April 1, 2024. Both motions assail this Court's Amended Decision, dated March 6, 2024.

Both Motions are bereft of merit.

Respondent's MR is a near-verbatim copy of the Motion for Partial Reconsideration it filed on November 30, 2023 to assail this Court's original October 24, 2023 Decision. The arguments therein have thus already been covered and rejected, and We need not waste any more time dwelling on said Motion.[1]

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[1] *See Ortigas and Company Limited Partnership v. Velasco*, G.R. Nos. 109645 & 112564, Resolution, March 4, 1996; *see also Shangri-La International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938, Resolution, January 22, 2007; *see also Roque, Jr. v. Commission on Elections*, G.R. No. 188456, February 10, 2010.

Petitioner's MR similarly fails to persuade. *First*, its allegations on having submitted sufficient evidence are overly general and are thus insufficient to challenge the *specific* findings of the Independent Certified Public Accountant, as adopted by this Court. In other words, it did not identify the *specific* pieces of evidence it supposedly offered and match these with the *specific* disallowed sales to show that the latter actually correspond to services rendered to non-resident entities not engaged in trade or business in the Philippines.

Second, the above argument is also mainly based on a preponderance of evidence. However, claims for tax refund are strictly construed against the taxpayer: it is incumbent upon a claimant to prove its entitlement to the refund sought, and any evidence offered to establish such entitlement is heavily scrutinized.[2] A preponderance of evidence is thus insufficient for present purposes.

Third, while petitioner invokes liberality regarding procedural rules, it gives Us no reason to apply such to the rule governing the presentation of evidence after judgment has been rendered. The Supreme Court's endorsement of a liberal approach to procedural rules should not be confused with an endorsement of a *complete disregard* for such, after all. Departures from such rules must be based on good reasons. And as petitioner has provided Us with no such reasons, We stand by our adherence to the rules governing new trials.

In sum, neither Motion substantially challenges Our Amended Decision.

ACCORDINGLY, respondent's *Motion for Reconsideration (Re: Amended Decision promulgated 6 March 2024)* and petitioner's *Motion for Partial Reconsideration (Re: Amended Decision dated March 6, 2024)* are both hereby **DENIED** for lack of merit. The Amended Decision, dated March 6, 2024, is hereby **AFFIRMED**.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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[2] *See Compagnie Financiere Sucres et Denrees v. Commissioner of Internal Revenue*, G.R. No. 133834, August 28, 2006; *see also M.E. Holding Corporation v. Court of Appeals*, G.R. No. 160193, March 3, 2008; *see also* Fortune Tobacco Corporation v. Commissioner of Internal Revenue, G.R. No. 192024, July 1, 2015; *see also Tanduay Distillers, Inc. v. Commissioner of Internal Revenue*, G.R. No. 256740, February 13, 2023.

I CONCUR:

Ma. Belen

MA. BELEN M. RINGPIS-LIBAN
Associate Justice