REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

MAIBARARA GEOTHERMAL, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB NO. 1765
(CTA Case Nos. 8699, 8732, 8771 & 8811)

Present:

DEL ROSARIO, *P.J.*,
CASTAÑEDA, JR.,
UY,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO, *JJ.*

Promulgated:
NOV 15 2019 3:24 pm

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RESOLUTION

Fabon-Victorino, J.:

Unconvinced, petitioner seeks reconsideration of the Decision[1] promulgated on March 14, 2019, the dispositive portion of which reads:

> **WHEREFORE**, the *Petition for Review* filed by petitioner Maibarara Geothermal, Inc. on February 5, 2018 is hereby **DENIED**, for lack of merit. Accordingly, the assailed Decision and Resolution dated August 18, 2017 and January 3, 2018, respectively, are **AFFIRMED.**

[1] *En Banc* docket, pp. 71-84.

SO ORDERED.

Petitioner anchors its *Motion for Reconsideration*[2] filed on April 4, 2019, on the following grounds:

I. The Honorable Court erred in ruling that Petitioner did not file its administrative claim for refund on time;

II. The Honorable Court erred in ruling that taxpayer-claimant must show the existence or presence of zero-rated or effectively zero-rated sales during the subject period to which the input VAT sought to be refunded are attributable; and

III. The Honorable Court, by denying Petitioner of its claim for refund, deprived it of its property without due process of law.

Petitioner's *motion* must fail.

After a careful examination of the record and meticulous evaluation of the arguments proffered by petitioner in its *Motion for Reconsideration*, the Court *En Banc* finds that, save for the issue on deprivation of property without due process of law, the rest of the arguments raised by petitioner in its *motion* have already been thoroughly discussed and passed upon, first by the Court in Division and subsequently on appeal, by the Court *En Banc*. To discuss them anew is a wasteful expenditure of judicial resources.

Anent petitioner's claim that it was deprived of its property without due process of law when the Court denied its claim for refund, suffice it say that the essence of due process is reasonable opportunity to be heard and submit evidence in support of one's defense. What is proscribed is lack of opportunity to be heard. Thus, one who has been afforded a chance to present one's own side of the story, such petitioner, cannot claim denial of due process.[3] The

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[2] *En Banc* docket, pp. 146-190.
[3] *Saturnino C. Ocampo v. Hon. Ephrem S. Abando, et al.*, G.R. Nos. 176830, 185587, 185636, 190005, dated February 11, 2014.

record is pregnant with glaring indications that it was afforded sufficient opportunity to prove its case its claim for refund, but utterly failed. The Court has repeatedly stressed that the burden of proof rest upon the taxpayer-claimant to show by sufficient and competent proof that it is entitled to the refund of the amount claimed as refundable because taxes are presumed to have been collected in accordance with laws and regulations on the matter.[4]

WHEREFORE, the *Motion for Reconsideration* filed by petitioner Maibarara Geothermal, Inc. dated April 4, 2019 is hereby **DENIED**, for lack of merit.

SO ORDERED.

ESPERANZA R. FABON-VICTORINO
Associate Justice

We Concur:

ON LEAVE
ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice

MA. BELEN RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

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[4] CIR v. Tokyo Shipping Co. Ltd.., et al., G.R. No. 68252, May 26, 1995.

NO PART
(On Official Time)
MARIA ROWENA G. MODESTO-SAN PEDRO
Associate Justice