REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB NO. 2759** (CTA Case No. 10131)
- versus -	Present: **DEL ROSARIO,** *PJ,* **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES** *JJ.*
MSCI HONG KONG LIMITED, Respondent.	Promulgated: APR 04 2025 3:10pm

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RESOLUTION

FERRER-FLORES, J.:

For the Court's resolution is petitioner's **Motion for Reconsideration (Re: Decision dated 06 September 2024)** (*MR*) filed on September 23, 2024,[1] with respondent's **Comment (Re: Motion for Reconsideration dated September 23, 2024)** filed on November 13, 2024.[2] The assailed Decision dated September 6, 2024 is quoted as follows:

> **WHEREFORE**, in light of the foregoing considerations, the *Petition for Review* is **DENIED** for lack of merit. Accordingly, the assailed Decision dated November 2, 2022 and assailed Resolution dated April 5, 2023 in CTA Case No. 10131 are **AFFIRMED**.
>
> **SO ORDERED.**

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[1] *Rollo*, pp. 125-133.
[2] *Id.*, at 140-159.

In his *MR*, petitioner insists that respondent failed to discharge the burden of proving its entitlement to a refund. Respondent's evidence is not sufficient to prove that it is engaged in zero-rated or effectively zero-rated sales of services under Section 108(b)(2) of the NIRC, as amended. Specifically, petitioner points out that respondent did not present any clear and convincing evidence that would show that the alleged recipients of zero-rated sales of services are either affiliates, subsidiaries or branch office. Hence, the sales to these alleged non-resident foreign corporations cannot be considered as zero-rated sales.

Further, petitioner submits that respondent failed to strictly comply with the invoicing requirements. Respondent merely stamped the word "zero-rated sales" on the value-added tax (VAT) official receipts (ORs) issued to clients. For respondent, the alteration made on the issued ORs cannot be considered as compliance with the invoicing requirements of the BIR.

Opposing the *MR*, respondent stresses that petitioner's *MR* must be dismissed outright since it failed to raise new matters that will warrant the consideration sought and the grounds relied upon by petitioner have already been passed upon and discussed exhaustively by the Court *En Banc* as well as the Court Division. Respondent echoes the ruling of the Court *En Banc,* and remains firm that it has proven with substantial and convincing evidence its entitlement to the claim for refund.

We resolve.

Petitioner's *MR* is bereft of merit. The Court finds no compelling reason to reverse or modify the assailed Decision dated September 6, 2024.

As can be gleaned from the records, petitioner's arguments in its *MR* were exhaustively discussed and passed upon in the assailed Decision.

The Court *En Banc* holds that respondent satisfactorily proved by evidence that the sales of services are subject to zero percent VAT. Likewise, the Court *En Banc* finds no reversible error in the finding of the Special Third Division that respondent complied with the invoicing requirements.

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

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

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, petitioner'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 (Re: Decision dated 06 September 2024)** is **DENIED** for lack of merit.

SO ORDERED.

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

ON LEAVE
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

HENRY S. ANGELES
Associate Justice