REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

OCEANAGOLD (PHILIPPINES), INC., *Petitioner,*	**CTA Case No. 10109**
- versus -	Members: **DEL ROSARIO,** *P.J., Chairperson,* **MANAHAN,** and **REYES-FAJARDO** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: SEP 22 2023; 10:05 AM

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RESOLUTION

REYES-FAJARDO, *J.*:

On April 25, 2023, the Court rendered a Decision (assailed Decision),[1] the *fallo* of which reads:

> **WHEREFORE,** the Petition for Review is **PARTIALLY GRANTED.** Accordingly, respondent is **DIRECTED TO REFUND** in favor of petitioner in the amount of Ninety-Two Million Fifty-Eight Thousand Nine Hundred Forty-Seven and 6/100 (₱92,058,947.06) representing its unutilized input VAT attributable to its zero-rated sales for the 1st to 4th quarters of TY 2017.
>
> **SO ORDERED.**

In the assailed Decision, the Court found that petitioner was able to comply with the requisites under Section 112 (A) and (C) of the 1997 National Internal Revenue Code, as amended by Republic Act No. 10963 (NIRC, as amended), which entitled it to the partial

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1 Docket -Volume IV, pp. 1833 to 1869.

grant of its claim for refund in the amount of ₱92,058,947.06, representing its unutilized input Value-Added Tax (VAT) attributable to its zero-rated sales for the 1st to 4th quarters of taxable year (TY) 2017. The Court explained that petitioner's valid zero-rated sales for the 1st to 4th Quarters of TY 2017 is ₱15,549,809,110.72, whereas only ₱94,256,466.31 is its valid input VAT. Since there are both zero-rated sales and taxable sales subject to 12% VAT, the valid input VAT of ₱94,256,466.31 shall be proportionately allocated on the basis of petitioner's total sales volume of ₱15,920,995,247.35. Thus, petitioner's refundable input VAT for the 1st to 4th quarters of TY 2017 should be ₱92,058,947.06.

The Court added that petitioner's input VAT claim was denied by respondent other than due to its failure to submit complete documents despite notice or request. Following *Pilipinas Total Gas, Inc. v. Commissioner of Internal Revenue*,[2] the Court may give credence to all evidence presented by petitioner to support its prayer for refund, irrespective of whether such evidence was presented at administrative level, as the case is being essentially decided in the first instance.

In his *Motion for Partial Reconsideration (Re: Decision dated April 25, 2023)*,[3] filed on May 17, 2023, respondent insists that petitioner's judicial claim for refund should be denied for its failure to substantiate its claim at the administrative level. He also asserts that petitioner was not able to comply with the requisites under Section 112 of the NIRC, as amended, and as such is not entitled to the claim for refund.

Through its *Comment [to Respondent's Motion for Partial Reconsideration dated May 16, 2023]*[4] filed on June 13, 2023, petitioner echoes the ruling of the Court which found that it sufficiently presented evidence necessary to substantiate its claim for refund up to the extent of ₱92,058,947.06.

The Court finds respondent's motion bereft of merit.

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2 G.R. No. 207112, December 8, 2015.
3 Docket- Volume IV, pp. 1870 to 1884. "Motion" for brevity.
4 *Id.* at pp. 1888 to 1900.

After a careful evaluation of the arguments presented by respondent, it is clear that the grounds raised therein are mere reiterations of matters which have already been exhaustively considered and passed upon by the Court in the assailed Decision. As such, the Court finds no compelling reason to reconsider, modify or even reverse the assailed Decision. The pronouncement in *Social Justice Society (SJS) Officers, et al. v. Lim,*[5] 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 portions of the Decision or re-write the ponencia in accordance with the outline of the instant motion.
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> 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:
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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, 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.

WHEREFORE, petitioner's *Motion for Partial Reconsideration (Re: Decision dated April 25, 2023),* filed on May 17, 2023 is **DENIED,** for lack of merit.

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5 G.R Nos. 187836 & 187916, March 10,2015.

qv

SO ORDERED.

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice