REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA EB No. 2666** *(CTA Case No. 9740)*
- versus -	Present: **DEL ROSARIO,** *PJ,* **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
KURIMOTO (PHILIPPINES) CORPORATION, *Respondent.*	**Promulgated:** APR 18 2024 11:40am

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RESOLUTION

REYES-FAJARDO, J.:

For the Court's resolution is the Commissioner of Internal Revenue (CIR)'s Motion for Reconsideration [1] of the Decision promulgated on October 11, 2023, which denied his Petition for Review. In the Assailed Decision, the Court affirmed the Decision and Resolution promulgated on September 17, 2021 and June 22, 2022, respectively, both rendered by the Second Division of the Court (Court in Division), which, in turn, granted Kurimoto (Philippines) Corporation (KPC) a partial refund amounting to ₱4,820,117.26, representing unutilized input value-added tax (VAT) attributable to zero-rated sales relative to the third and fourth quarters of taxable year 2015.

Aggrieved, on October 27, 2023, the CIR filed the instant motion, reiterating as follows:

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1 *Rollo*, pp. 130-147.

I. CTA EN BANC, IN AFFIRMING THE 2ND DIVISION'S DECISION, MADE AN ERROR BY FAILING TO DECLARE THAT THE SALES OF SERVICES BY KURIMOTO (PHILIPPINES) CORPORATION TO KURIMOTO LTD. DO NOT QUALIFY AS ZERO-RATED SALES BUT ARE INSTEAD SUBJECT TO 12% VAT.

II. CTA EN BANC, IN AFFIRMING THE 2ND DIVISION'S DECISION, MISTAKENLY FAILED TO DECLARE THAT THE SALES OF SERVICES BY KURIMOTO (PHILIPPINES) CORPORATION TO THPAL, A PEZA-REGISTERED ENTERPRISE, SHOULD NOT BE CLASSIFIED AS ZERO-RATED SALES AND ARE, INSTEAD, SUBJECT TO 12% VAT.

III. THE DECISION OF THE CTA EN BANC AFFIRMING 2ND DIVISION'S DECISION SEPTEMBER 17, 2021, IS FLAWED AS IT DID NOT MANDATE[D] THE PRESENTATION OF THE SERVICE AGREEMENT NOR ANY EVIDENCE OF DOLLAR REMITTANCES STEMMING FROM THE RESPONDENT'S CLAIMED VAT ZERO-RATED SALES TO THPAL.

IV. THE RESPONDENT DID NOT CONCLUSIVELY PROVE THPAL'S ELIGIBILITY FOR VAT ZERO-RATING.

As KPC failed to file its Comment,[2] the present motion was submitted for resolution on January 16, 2024.[3]

After a careful review of the records of the present case, the Court finds no compelling reason to reverse or modify the Assailed Decision. The instant motion raises the same arguments already passed upon and discussed at length by the Court. The CIR has not adduced any substantial argument to warrant reconsideration or modification of the Assailed Decision.[4] It is already settled that if the issues raised in the motion for reconsideration are mere reiterations of those which have already been passed upon and, in fact, adjudged as unmeritorious by the Court, these cannot be regarded as substantial and no longer require another full-blown discussion.[5] Any further discourse will only be unnecessary and repetitive.[6]

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[2] Per Records Verification issued by the Judicial Records Division on December 28, 2023.

[3] Resolution dated January 16, 2024.

[4] *Shangri-la International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938 (Resolution), January 22, 2007, 541 PHIL 138-143.

[5] *Roque, Jr. v. Commission on Elections*, G.R. No. 188456 (Resolution), February 10, 2010, 626 PHIL 75-92.

[6] *Social Justice Society (SJS) Officers, et al. v. Lim*, G.R Nos. 187836 & 187916, March 10,2015.

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WHEREFORE, in light of the foregoing considerations, the CIR's Motion for Reconsideration of the Decision promulgated on October 11, 2023 is **DENIED** for lack of merit.

SO ORDERED.

MARIAN IVY F. REYES-FAJARDO
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

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice