REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

DEDON MANUFACTURING INC., Petitioner,	**CTA EB NO. 1970** (CTA Case No. 8926)
	Present:
- versus -	Del Rosario, *PJ*, Castañeda, Jr., Uy, Ringpis-Liban, Manahan, Bacorro-Villena, Modesto-San Pedro, and Reyes- Fajardo, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: OCT 20 2021 2:30p.m.

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RESOLUTION

CASTAÑEDA, JR., *J.*:

For resolution of the Court *En Banc* is petitioner's Motion for Reconsideration filed through registered mail on December 23, 2020, *sans* respondent's comment.

For easy reference, the dispositive portion of the assailed Decision[1] reads:

> "**WHEREFORE,** the instant Petition for Review is **DENIED**, for lack of jurisdiction. Accordingly, the Decision dated May 21, 2018 and the Resolution dated October 29, 2018 of the CTA Third (3rd) Division are **AFFIRMED.**

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[1] Court *En Banc* Docket, pp. 130-140.

dated May 21, 2018 and the Resolution dated October 29, 2018 of the CTA Third (3rd) Division are **AFFIRMED.**

SO ORDERED."[2]

In the instant motion, petitioner asserts that it was the DOF-OSS that actually breached the 120-day period under the law. It further asserts that said period is discretionary and non-mandatory. Finally, it asserts that the application of RMC 54-2014 to pending application is oppressive and confiscatory.

The main issue to be resolved by the Court *En Banc* is whether petitioner timely filed its judicial claim.

After careful consideration, the Court *En Banc* denies the instant motion.

To emphasize, the rules laid down in *Pilipinas Total Gas, Inc. v. Commissioner of Internal Revenue*[3] regarding the completion of supporting documents and the 120-day waiting period are clear. Thus:

> "On the other hand, the *Pilipinas Total Gas, Inc. v. Commissioner of Internal Revenue* case summarized the rules vis-à-vis the completion of the supporting documents and the 120-day waiting period, as follows:
>
> > 'To summarize, for the just disposition of the subject controversy, the rule is that **from the date an administrative claim for excess unutilized VAT is filed, a taxpayer has thirty (30) days within which to submit the documentary requirements sufficient to support his claim, unless given further extension by the CIR**. Then, upon filing by the taxpayer of his complete documents to support his application, or **expiration of the period given**, the CIR has 120 days within which to decide the claim for tax credit or refund. **Should the taxpayer, on the date of his filing, manifest that he no longer wishes to submit any other addition[al] documents to complete his administrative claim, the 120-day period allowed to the CIR begins to run from the date of filing.**

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2 See Note 1, pp. 139-140.
3 G.R. No. 207112, December 8, 2015.

> In all cases, whatever documents a taxpayer intends to file to support his claim must be completed within the two-year period under Section 112(A) of the NIRC. The 30-day period from denial of the claim or from the expiration of the 120-day period within which to appeal the denial or inaction of the CIR to the CTA must also be respected.
>
> It bears mentioning at this point that **the foregoing summation of the rules should only be made applicable to those claims for tax credit or refund filed prior to June 11, 2014**, such as the claim at bench. xxx'

For claims prior to June 11, 2014, the *Pilipinas Total Gas* case made reference to RMC No. 49-2003. It provides:

> Q-18: For pending claims with incomplete documents, what is the period within which to submit the supporting documents required by the investigating/processing office? When should the investigating/processing office officially receive claims for tax credit/refund and what is the period required to process such claims?
>
> A-18: For pending claims which have not been acted upon by the investigating/processing office due to incomplete documentation, the taxpayer-claimants are given thirty (30) days within which to submit the documentary requirements unless given further extension by the head of the processing unit, but such extension should not exceed thirty (30) days.
>
> For claims to be filed by claimants with the respective investigating/processing office of the administrative agency, the same shall be officially received only upon submission of complete documents.
>
> For current and future claims for tax credit/refund, the same shall be processed within one hundred twenty (120) days from receipt of the complete documents. If, in the course of the investigation and processing of the claim, additional documents are required for the proper determination of the legitimate amount of claim, the taxpayer-claimants shall submit such documents within thirty (30) days from request of the

investigating/processing office, which shall be construed as within the one hundred twenty (120)-day period.'

In the instant case, the Court in Division found that petitioner submitted supporting documents together with the filing of its administrative claims for refund. Upon further verification, records reveal that the request for additional documents made by the revenue officers to petitioner and the subsequent compliance were beyond the 120-day period.

As such, applying the above-quoted provisions of the law and jurisprudence, the Court in Division committed no error in finding that the 120-day period commenced from the date of the filing of the administrative claims. Likewise, the belated request for additional documents did not toll the running of the 120-day period."[4]

Hence, the Court *En Banc* committed no error when it found that the subject Petition was filed out of time, as follows:

"Thus, the Court *En Banc* adopts the findings of the Court in Division, in relation to the pertinent dates as to the timeliness of the filing of the judicial claim:

YEAR	DATE OF FILING THE ADMINISTRATIVE CLAIM	DATE OF NOTICE FOR SUBMISSION OF DOCUMENTS	END OF THE 120-DAY PERIOD	END OF THE 30-DAY PERIOD TO FILE WITH THE CTA
2009	March 30, 2011	May 31, 2012 and October 8, 2012	July 28, 2011	August 27, 2011
2010	March 30, 2012	October 1, 2012 and 24, 2012	July 28, 2012	August 27, 2012
2011	March 26, 2013		July 24, 2013	August 23, 2013

As the Court in Division correctly found, the Petition for Review was filed out of time on November 10, 2014. Hence, the denial of the instant Petition is likewise in order, for lack of jurisdiction."

Considering the foregoing, the Court *En Banc* finds no reason to deviate from its ruling that the subject Petition was filed out of time and as such, the CTA has no jurisdiction to entertain the same. Consequently, the Court *En Banc* cannot likewise entertain the other issue raised in the instant motion. *[initials]*

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[4] See Note 1, pp. 137-139.

WHEREFORE, the instant Motion for Reconsideration is **DENIED,** for lack of merit.

SO ORDERED.

JUANITO C. CASTAÑEDA, JR.
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate 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

MARIAN IVY F. REYES-FAJARDO
Associate Justice