Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

***En Banc***

**PHIL. GOLD PROCESSING & REFINING CORPORATION,**
Petitioner,

-versus-

**COMMISSIONER OF INTERNAL REVENUE,**
Respondent.

**CTA EB No. 1121**
(CTA Case Nos. 8327 and 8328)

Present:
DEL ROSARIO, *P.J.*,
CASTAÑEDA, JR.,
BAUTISTA,
UY,
CASANOVA,
FABON-VICTORINO,
MINDARO-GRULLA,
COTANGCO-MANALASTAS, and
RINGPIS-LIBAN, *JJ.*

Promulgated: AUG 18 2015

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## RESOLUTION

***CASANOVA, J.:***

This resolves petitioner's Motion for Reconsideration[1], filed on May 4, 2015, with respondent's Comment/Opposition (Re: Motion for Reconsideration)[2], filed on June 24, 2015, and petitioner's Motion to admit attached Reply, filed on July 10, 2015.

The Court hereby **GRANTS** petitioner's Motion and **ADMIT** Reply to respondent's Comment/ Opposition (Re: Motion for Reconsideration).

With respect to the subject Motion for Reconsideration, petitioner prayed for the following:

1. The Decision (Assailed Decision) dated March 31, 2015 be reversed and set aside, and a new one be issued reopening the

[1] En Banc Rollo (Vol. III), pp. 1214-1225.
[2] En Banc Rollo (Vol. III), pp. 1229-1241.

consolidated cases and admitting the Judicial Affidavit and documents appended to the Motion to Reopen, filed on August 1, 2013; and,

2. After due proceedings, a Decision be issued granting petitioner's claim for refund of unutilized input value-added tax amounting to P417,437,165.27.

The dispositive portion of the Assailed Decision reads:

> "**WHEREFORE,** premises considered, the Court hereby **AFFIRMS** the Resolution promulgated on January 14, 2014 and the Decision promulgated on October 22, 2013. The Petition for Review filed by Phil. Gold Processing and Refining Corporation is hereby **DENIED** for lack of merit.
>
> **SO ORDERED.**"

In support of its Motion, petitioner argues that the re-opening of the instant cases allows a more thorough appreciation of the evidence by this Court, thus, resulting in the paramount interest of justice; that, petitioner already submitted complete documents to support its claim for refund; that, the denial of its claim for refund based on alleged improper documentation is erroneous; that, strict compliance with invoicing requirements is enjoined to prevent "double claiming" of input VAT on zero-rated sales and such scenario is not present in these cases; and, that petitioner's judicial claim for the 4th quarter of 2009 was timely filed.

By way of comment/opposition, respondent claims that petitioner should have been ready with all the documents necessary to support its claim for refund when it filed the instant Petition for Review; that the Special Third Division correctly ruled that petitioner's judicial claim for the 4th quarter of fiscal year ending June 30, 2009 had already prescribed; and, that the Special Third Division correctly ruled that petitioner failed to meet the invoicing requirements for zero-rated sales.

In its Reply, petitioner reiterates that the instant case should be re-opened in the interest of justice and fairness; that the resignation of petitioner's senior accountant and general accountant made it difficult to collect the documents appended in the Motion to Reopen during the trial; that the CTA Resolutions cited by respondent do not prevail over the Supreme Court Decisions that called for relaxation of procedural rules in the interest of justice and fairness; that petitioner's judicial claim for refund was timely filed; and, that the law does not require the submission of sales invoices in order that one may claim refund for unutilized input VAT.

A perusal of the grounds raised by petitioner in its Motion for Reconsideration and Reply reveals that the same are practically mere reiterations of the arguments contained in its Motion to Re-open[3] dated August 1, 2013, Omnibus Motion for Reconsideration[4] dated November 21, 2013, Petition for Review[5] dated February 27, 2014, and Memorandum[6] dated November 20, 2014, which have been extensively discussed, resolved and settled in the Resolutions dated October 14, 2013[7] and January 14, 2014[8] of the CTA Special Third Division as well as in the Assailed Decision[9] of the CTA Court *En Banc* dated March 31, 2015. To discuss them anew is superfluity.

In view of the foregoing, *We* find no cogent justification to disturb the findings and conclusions spelled out in the March 31, 2015 CTA *En Banc* Decision. What the instant Motion for Reconsideration seeks is for the Court to view and appreciate the evidence in their own perspective of things, which unfortunately had already been considered and passed upon.

**WHEREFORE,** premises considered, petitioner's Motion for Reconsideration is hereby **DENIED** for lack of merit.

**SO ORDERED.**

**CAESAR A. CASANOVA**
Associate Justice

WE CONCUR:

**ROMAN G. DEL ROSARIO**
Presiding Justice

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[3] Division Docket (Vol. III), pp. 1098-1103.
[4] Division Docket (Vol. III), pp. 1215-1228.
[5] En Banc Rollo (Vol. I), pp. 6-31.
[6] En Banc Rollo (Vol. III), pp. 1165-1187.
[7] Annex "C" to the Petition for Review, En Banc Rollo (Vol. I), pp. 59-65.
[8] Annex "A" to the Petition for Review, En Banc Rollo (Vol. I), pp. 33-41.
[9] En Banc Rollo (Vol. III), pp. 1192-1207.

Juanito C. Castañeda, Jr.
**JUANITO C. CASTAÑEDA, JR.**
Associate Justice

**LOVELL R. BAUTISTA**
Associate Justice

**ERLINDA P. UY**
Associate Justice

**ESPERANZA R. FABON-VICTORINO**
Associate Justice

Cielito N. Mindaro-Grulla
**CIELITO N. MINDARO-GRULLA**
Associate Justice

**AMELIA R. COTANGCO-MANALASTAS**
Associate Justice

Ma. Belen
**MA. BELEN M. RINGPIS-LIBAN**
Associate Justice