REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

VESTAS SERVICES PHILIPPINES, INC., Petitioner,	**CTA EB NO. 1927** (CTA Case No. 8877)
- versus -	Present: **DEL ROSARIO,** *P.J.,* **CASTAÑEDA, JR., UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA,** *and* **MODESTO-SAN PEDRO,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: MAR 18 2021 11:05am

x- x

RESOLUTION

RINGPIS-LIBAN, *J.*:

This resolves Petitioner's "Motion for Reconsideration (Re: Decision dated 10 February 2020)"[1] ("Motion for Reconsideration") filed on March 04, 2020, without Respondent's comment thereon.[2]

Petitioner's Motion for Reconsideration prays for the following:

1) give due course to the same;

2) reverse the Decision[3] promulgated on February 10, 2020 ("Assailed Decision"), the August 03, 2017 Decision and August 22, 2018 Resolution both issued by the Court of Tax Appeals Second Division;

---

1 Rollo, pp. 124-133.

2 Records Verification Report dated January 11, 2021 stating that Respondent did not file any comment to Petitioner's "Motion for Reconsideration (Re: Decision dated 10 February 2020)".

3 Rollo, pp. 103-119.

3) grant Petitioner's claim for refund and/or issuance of tax credit certificate in the aggregate amount of Php65,650,037.39, representing Petitioner's unutilized and/or unapplied input value-added tax ("VAT") for the period covering April 01, 2013 to September 30, 2013 attributable to its VAT zero-rated sale of services and lease of property; and

4) order Respondent to refund the above amount in favor of Petitioner.

The dispositive portion of the Assailed Decision reads:

"**WHEREFORE**, the *Petition for Review* filed on September 21, 2018 by petitioner Vestas Services Philippines, Inc. is hereby **DENIED**, for lack of merit. Accordingly, the assailed Decision and Resolution dated August 3, 2017 and August 15, 2018, respectively, are **AFFIRMED**.

SO ORDERED."[4]

Petitioner contends that Revenue Memorandum Circular ("RMC") No. 49-2003 is not a simple interpretative rule, but a legislative rule intended to provide or complete the missing details of Section 112(C) of the National Internal Revenue Code ("NIRC") of 1997, as amended. As such, it is required to comply with notice and publication to be effective.

Petitioner also asserts that assuming *arguendo* that RMC No. 49-2003 is valid notwithstanding the lack of publication, this court should consider the ruling of the Supreme Court in the case of *Pilipinas Total Gas, Inc. v. Commissioner of Internal Revenue*[5] in determining the timely filing of Petitioner's judicial claim for refund.

The Court is not persuaded.

Petitioner's contentions are mere reiterations of the arguments raised in its "Petition for Review". Moreover, these issues have been amply considered, weighed and resolved in the Assailed Decision. Thus, to discuss anew the explanation of the Court on these matters is superfluity.

---

[4] *Id.*, p. 118.
[5] G.R. No. 207112, December 08, 2015.

In sum, the Court *En Banc* finds no cogent reason to warrant a reconsideration of the Assailed Decision.

WHEREFORE, premises considered, Petitioner's "Motion for Reconsideration (Re: Decision dated 10 February 2020)" is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

(On Official Leave)
ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

\CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice