CTA Form No. 8 (For DCC)

22-000350-0074

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CTA CASE NO. 10926

MANULIFE DATA SERVICES, INC.,
Petitioner,

- versus -

NOTICE OF RESOLUTION

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

ATTY. SYLVIA R. ALMA JOSE
ATTY. AYESHA HANIA B. GUILING-MATANOG
ATTY. CLARISSA J. VIRTUDES-BABARAN
Bureau of Internal Revenue
Room 703, Litigation Division, BIR National Office Building
Sen. Miriam P. Defensor-Santiago Avenue
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8th Floor, 139 Corporate Center
139 Valero Street, Salcedo Village
Makati City 1227

GREETINGS:

You are hereby notified by these presents that on **February 20, 2026,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **February 24, 2026.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
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SPECIAL FIRST DIVISION

MANULIFE DATA SERVICES, INC.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 10926

Members:

BACORRO-VILLENA, *Acting Chairperson, and*
CUI-DAVID, *JJ.*

Promulgated:

FEB 20 2026; 4:00PM

x- -x

RESOLUTION

CUI-DAVID, J.:

For this Court's resolution are the following:

1. Respondent's ***Motion for Partial Reconsideration (Re: Decision promulgated on 1 August 2025),*** filed on August 18, 2025, with petitioner's *Comment (Re: Motion for Partial Reconsideration dated August 13, 2025),* filed on October 27, 2025; and,

2. Petitioner's ***Motion for Partial Reconsideration (Re: Decision dated 01 August 2025),*** filed on August 22, 2025, with respondent's *Opposition (Re: Motion for Reconsideration of the Decision dated 1 August 2025),* belatedly filed on October 24, 2025.

The *Motions for Reconsideration* assail the *Decision* of the Court promulgated on August 1, 2025 (assailed *Decision*), which partially granted petitioner's *Petition for Review*. The dispositive portion of the assailed *Decision* reads:

WHEREFORE, in light of the foregoing considerations, the present *Petition for Review* is **PARTIALLY GRANTED**.

Accordingly, respondent is **ORDERED TO REFUND** or **ISSUE A TAX CREDIT CERTIFICATE** in favor of petitioner the amount of **₱39,117,536.84**, representing the latter's unutilized input VAT due or paid for the four quarters of CY 2020.

SO ORDERED.

In his *Motion for Partial Reconsideration,* respondent argues that the Court should have dismissed petitioner's *Petition for Review* for its failure to substantiate its administrative claim for refund. According to respondent, petitioner's failure to submit complete documents supporting its claim for refund rendered its administrative claim pro forma. Respondent maintains that the Court should have been confined to a more limited issue of whether the denial was proper, given the evidence submitted at the administrative level, and that judicial review is confined to the same set of documents submitted at the administrative level.

In its *Motion for Partial Reconsideration,* petitioner argues that it is engaged in zero-rated sales supported by inward remittances of foreign currency. It further claims that, in relation to its sales to non-resident foreign corporations (**NRFCs**), it presented the Certificates of Incorporation, Articles of Incorporation, and/or Certificate of Tax Residency issued by government agencies in the foreign jurisdiction where these entities are situated, and the respective Certificates of Non-Registration of Company issued by the Securities and Exchange Commission (**SEC**). According to petitioner, it likewise presented the service agreements entered into with these NRFCs.

Petitioner also argues that it paid input value-added tax (**VAT**) in calendar year (**CY**) 2020 arising from its domestic purchases of goods and services. It also argues that the amount of excess and unutilized input VAT is directly attributable to its zero-rated sales for CY 2020.

Finally, petitioner argues that the findings of the independent Certified Public Accountant (**ICPA**) are entitled to respect.

The Court resolves.

At the outset, it bears noting that the arguments raised in both *Motions for Partial Reconsideration* are mere reiterations of issues already thoroughly considered, discussed, and resolved in the assailed *Decision*.

It is well-settled that a motion for reconsideration containing mere reiterations or rehashes of grounds and arguments previously considered, weighed, and resolved by the court before the *Decision* sought to be reconsidered is rendered does not require a new judicial determination.[1] Thus, there is no necessity to discuss and rule again on this ground since "this would be a useless formality of 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."[2]

In *Shangri-La International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*,[3] the Supreme Court emphasized that it is incumbent upon the movant to convince the Court that certain findings or conclusions are contrary to law, as follows:

> The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.
>
> Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought.

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1 *People v. Agacer*, G.R. No. 177751, January 7, 2013 [Per J. Del Castillo, Special First Division] citing *People v. Larrañaga*, G.R. Nos. 138874–75, July 21, 2005 [Per Curiam, *En Banc*]; *Mendoza-Ong v. Hon. Sandiganbayan*, G.R. Nos. 146368-69, October 18, 2004 [Per J. Quisumbing, Special Second Division].

2 *People v. Agacer*, G.R. No. 177751, January 7, 2013 [Per J. Del Castillo, Special First Division] citing *People v. Larrañaga*, G.R. Nos. 138874–75, July 21, 2005 [Per Curiam, *En Banc*] and *Ortigas and Co. Ltd. Partnership v. Judge Velasco*, G.R. No. 109645, March 4, 1996 [Per C.J. Narvasa, Third Division].

3 G.R. No. 159938, January 22, 2007 [Per J. Garcia, First Division].

Thus, where the grounds raised have already been sufficiently addressed in the assailed *Decision*, it becomes incumbent upon the movant to demonstrate that the Court's findings are contrary to law. Here, respondent failed to raise any new, material, or persuasive argument that would justify a reversal or modification of the Court's ruling.

Accordingly, the Court reaffirms its findings that petitioner had valid zero-rated or effectively zero-rated sales for CY 2020 amounting to ₱3,157,908,691.67. The Court maintains the disallowance of ₱2,039,254,328.34 because the sales are not covered by the supporting VAT zero-rated official receipts (OR), sales supported by VAT zero-rated ORs were not traced to remittance per bank statement, sales supported by VAT OR were not prominently indicated as "zero-rated sales" or were presented as "VAT-exempt sales", and sales were not supported by VAT ORs.

The Court further reiterates its finding that petitioner's valid input VAT amounted only to ₱70,799,256.49 after considering the ICPA and the Court's disallowances amounting to ₱88,681,412.74, primarily due to failure to comply with invoicing requirements.

Accordingly, after allocating the valid input VAT to petitioner's valid zero-rated sales, the Court correctly determined that petitioner is entitled to a refund of **₱39,117,536.84**.[4]

Respondent argues, citing *Pilipinas Total Gas, Inc. v. Commissioner of Internal Revenue*,[5] that the Court should have been confined to a more limited issue of whether the denial was proper, given the evidence submitted at the administrative level, and that judicial review is confined to the same documents submitted at the administrative level.

The Court finds this argument unavailing.

In his *Motion for Partial Reconsideration*, respondent failed to specifically identify any document submitted in Court that

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[4] The allocation is computed as follows:

Valid Input VAT attributable to Declared Zero-Rated Sales	₱ 70,799,256.49
Divided by Declared Zero-Rated Sales	5,715,533,377.30
Multiplied by Valid Zero-Rated Sales	3,157,908,691.67
Total Refundable Amount	**₱ 39,117,536.84**

[5] G.R. No. 207112, December 8, 2015 [Per J. Mendoza, *En Banc*].

was not submitted at the administrative level. Moreover, respondent could have objected at the earliest opportunity when petitioner filed its *Formal Offer of Evidence* (**FOE**). However, records reveal that respondent did not file a comment on petitioner's FOE.[6]

In *Commissioner of Internal Revenue v. Philippine Mining Service Corporation,*[7] the Court *En Banc* ruled:

> Objections must be raised at the proper stage of the proceedings. Otherwise, they are deemed waived and the evidence forms part of the record for what it is worth. In particular, as held in *Magsino v. Magsino,* documentary evidence is formally offered only after the offering party has presented all its witnesses, with the offer specifying the purpose for which the documents are presented, and it is only at that time that objections to documentary evidence may be made. Thus, absent a specific and timely objection at the time of formal offer, petitioner cannot later assail the admission of the documents on appeal on the bare claim that these should not have been considered. (Citations omitted)

All told, the Court finds no cogent reason to reverse its findings in the assailed *Decision.*

WHEREFORE, premises considered, respondent's *Motion for Partial Reconsideration (Re: Decision promulgated on 1 August 2025)* and petitioner's *Motion for Partial Reconsideration (Re: Decision dated 01 August 2025)* are hereby **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

I CONCUR:

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

[6] *Id.* at 591, Records Verification dated January 9, 2024 issued by the Judicial Records Division of this Court.
[7] CTA *EB* Case No. 2951 (CTA Case No. 10261), January 16, 2026.