REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

MAXIMA MACHINERIES, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB NO. 2054
(CTA Case No. 9210)

Present:
DEL ROSARIO, *P.J.,*
UY,
CASTAÑEDA, JR.,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, *and*
MODESTO-SAN PEDRO, *JJ.*

Promulgated:
SEP 23 2020 11:46 a.m.

x- x

RESOLUTION

MODESTO-SAN PEDRO, J.:

This resolves petitioner's "Motion for Reconsideration," filed on 2 March 2020, with respondent's "Opposition (Re: Motion for Reconsideration),"[1] filed on 15 June 2020, seeking to reverse and set aside the Decision,[2] promulgated on 11 February 2020 ("Assailed Decision"), and praying that petitioner be declared as entitled to the issuance of tax credit certificates from the excess unutilized input value-added tax for the period from 1 April 2013 to 30 June 2013 amounting to Php18,246,358.35 and that the case be remanded to the Court in Division for the continuance of the audit and verification of the documents pertaining to the prior period excess input tax carry-over.

[1] See Motion for Reconsideration, Records, Vol. 1, pp. 119-127.
[2] See Opposition (Re: Motion for Reconsideration), Records, Vol. 1, pp. 131-138.

The dispositive portion of the Assailed Decision reads:

> "**WHEREFORE**, the instant Petition for Review filed by Maxima Machineries, Inc. is hereby **DENIED** for lack of merit. Accordingly, the Decision dated 30 January 2019 and the Resolution dated 5 April 2019 promulgated by the Court in Division are hereby **AFFIRMED.**
>
> **SO ORDERED.**"[3]

In its Motion for Reconsideration, petitioner claims that the Court erred in declaring that it is not entitled to the refund sought, that this Court effectively amended the issue in the instant case, and that the Court should allow the ICPA to render a complete determination of its documents.

On the other hand, Respondent maintains that the Court properly ruled that petitioner is not entitled to refund and that petitioner has already been given more than ample opportunity to ventilate its case.

We resolve to deny the Motion for Reconsideration for lack of merit.

It is apparent that the arguments raised by petitioner in its Motion for Reconsideration are mere recapitulations of the arguments it raised in the Petition for Review filed with this Court, which, as We have previously pointed out, have already been passed upon by the Court in Division. Moreover, these issues have been amply considered, weighed, and resolved in the Assailed Decision. Petitioner also failed to point any specific error and conveniently overlooked the detailed explanations of the Court. To discuss the said explanations of the Court anew would be a superfluity.

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" filed on 2 March 2020 is **DENIED** for lack of merit.

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[3] See Assailed Decision, Records, Vol. 1, p. 112.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

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

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice