REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

FILMINERA RESOURCES CORPORATION *Petitioner,*	**CTA CASE NO. 8610** Members:
-versus-	**CASTAÑEDA, JR.,** *Chairperson* **CASANOVA,** and **COTANGCO-MANALASTAS,***JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	**Promulgated:** NOV 1 1 2015 4:21 pm

x- x

RESOLUTION

COTANGCO-MANALASTAS, *J.*:

For resolution is respondent's *Motion for Partial Reconsideration (Re: Amended Decision promulgated 27 August 2015)*[1], filed on September 11, 2015. After notice, petitioner filed its *Comment (To the Motion for Reconsideration of the Decision dated 27 August 2015)*[2] on October 1, 2015.

Respondent assails this Court's Amended Decision[3], promulgated on August 27, 2015, which disposed of the case, as follows:

> "WHEREFORE, in view of the foregoing, petitioner's Motion for Reconsideration of the Decision dated 6 March 2015 is PARTIALLY GRANTED, and the assailed Decision promulgated on March 6, 2015 is MODIFIED. Accordingly, respondent is ORDERED TO REFUND OR ISSUE A TAX CREDIT CERTIFICATE in favor of petitioner in the amount of P50,483,332.22, representing petitioner's unutilized input VAT

[1] Docket, pp. 824-829.
[2] Docket, pp. 833-839.
[3] Docket, pp. 813-823.

attributable to its zero-rated sales for the first quarter of FY ending June 30, 2011."[4]

Respondent in its motion once again argues that petitioner failed to prove that its sales are zero-rated as contemplated under the law. No evidence was presented to show that indeed PGPRC exports 100% of its processed gold and silver ore. Petitioner's Articles of Incorporation is not sufficient to prove its allegation. Moreover, reliance on the BIR Ruling confirming that PGPRC exports 100% of its processed gold and silver ore is misplaced. It is incumbent upon petitioner to prove that it is entitled to the refund sought.[5]

On the other hand, petitioner argues that the case relied upon by respondent has in fact been amended on May 25, 2015, and thus granted petitioner's claim for refund in CTA Case No. 8528 and 8576.[6] Petitioner argues that the instant case and CTA Case No. 8528 and 8576 were alike in that petitioner's claim for refund was initially denied for insufficiency of evidence.[7] However, after presentation of the BOI Certification showing the 100% exportation of PGPRC, the Court granted the claimed refund. Petitioner reiterates that the Court correctly admitted the documents attached to petitioner's Motion for Reconsideration and that there is no basis to reverse the Amended Decision dated August 27, 2015.[8]

The Court finds no reason to reverse or modify the assailed Amended Decision. These arguments raised by respondent have been addressed and discussed both in the Decision, dated March 6, 2015; and the Amended Decision, dated August 27, 2015.

As discussed in the Amended Decision, with the formal offer and admission into evidence of the BOI Certification that PGPRC exported 100% of its total sales volume, petitioner's sales thus qualify for VAT zero-rating under the law.[9] Subsequent thereto, the Court determined the total amount of unutilized input VAT that petitioner may claim as refund,

---

[4] Docket, p. 822.
[5] Docket, pp. 825-826.
[6] Docket, p. 834.
[7] *Id.*
[8] Docket, p. 838.
[9] Docket, p. 817.

which the Court found to be at the reduced amount of P50,483,332.22.[10]

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

SO ORDERED.

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

WE CONCUR:

JUANITO C. CASTAÑEDA, JR.
Associate Justice

(On Leave)
CAESAR A. CASANOVA
Associate Justice

---

[10] Docket, pp. 818-822.