REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

COLT COMMERCIAL, INC.,
Respondent.

CTA EB NO. 2006
(CTA CASE NO. 9270)

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COLT COMMERCIAL, INC.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB NO. 2012
(CTA CASE NO. 9270)

Present:
Del Rosario, *P.J.,*
Castañeda, Jr.,
Uy,
Ringpis-Liban,
Manahan,
Bacorro-Villena, *and*
Modesto-San Pedro, *JJ*

Promulgated:

JAN 19 2021 3:46p.m.

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RESOLUTION

RINGPIS-LIBAN, J.:

For resolution is the Commissioner of Internal Revenue (CIR)'s "Motion for Reconsideration"[1] filed on September 2, 2020, with Colt Commercial Inc.'s "Comment to Petitioner's Motion for Reconsideration dated 1 September 2020,"[2] filed via registered mail on October 23, 2020.

In the instant motion, the CIR avers that the Court *En Banc*: 1) erred in affirming the ruling of the Court in Division that respondent Colt Commercial,

[1] Rollo, CTA EB NOS. 2006 & 2012, pp. 95-104.
[2] Ibid., pp. 108-114.

Inc. is entitled to refund on the alleged unutilized input taxes attributable to its zero-rated sales for the third quarter of taxable year 2013; 2) erred in ruling that respondent's input tax in the amount of P583,863.63 is directly attributable to the alleged zero-rated sales; and 3) that there was no determination on the part of the Court that the input tax subject of the claim for refund were directly attributable to the zero-rated sale.

On the other hand, Colt Commercial, Inc. argues that the Court *En Banc* correctly cited the report of the Independent Certified Public Accountant (ICPA) that the input Value-Added Tax (VAT) of Colt Commercial, Inc. remained unutilized until it was deducted as "VAT Refund/TCC Claimed" in its Quarterly VAT Return for the second quarter of Taxable Year (TY) 2015; that that Court *En Banc* went all through the documents and evidence and determined that Colt Commercial Inc. is entitled to refund or tax credit of input tax due or paid attributable to zero-rated or effectively zero-rated sales; and that the arguments raised by petitioner in the instant motion for reconsideration should not be given due course.

After consideration, the Court *En Banc* resolves to deny the "Motion for Reconsideration." The Court *En Banc* reviewed the grounds relied upon by the CIR in support of his motion but finds no cogent reason to grant the same. The Court notes that the CIR's motion merely reiterates or amplifies the arguments previously raised in his Petition for Review which were already considered and extensively discussed upon by the Court *En Banc* in the assailed Decision dated June 29, 2020.

It must be stressed that among the ends to which a motion for reconsideration is addressed, one is precisely to convince the Court that its ruling is erroneous and improper, contrary to law or the evidence.[3] If the movant failed to do so, the motion for reconsideration must necessarily fail.

In view of the foregoing, the Court finds it needless to reiterate the discussions made in the assailed Decision.

WHEREFORE, premises considered, the CIR's "Motion for Reconsideration" is **DENIED for lack of merit**.

SO ORDERED.

Ma. Belen

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

[3] *Teodulo M. Coquilla vs. The Hon. Commission on Elections and Mr. Neil M. Alvarez*, G.R. No. 151914, July 31, 2002.

WE CONCUR:

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