21-000222-0061

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CASE NO. 10543

OCEANAGOLD (PHILIPPINES), 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. AYESHA HANIA B. GUILING-MATANOG
Bureau of Internal Revenue
Room 703, Litigation Division, BIR National Office Building
Sen. Miriam P. Defensor-Santiago Avenue
Diliman, Quezon City

LAYUG CELICIOUS-SY & VILLAPANDO
Unit 503, 5th Floor, The Linden Suites
37 San Miguel Ave., Ortigas Center
1600 Pasig City

GREETINGS:

You are hereby notified by these presents that on **March 31, 2025,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **April 3, 2025.**

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

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

OCEANAGOLD (PHILIPPINES), INC., Petitioner,	CTA Case No. **10543**
	Members:
- versus -	**DEL ROSARIO**, *P.J., Chairperson,* **BACORRO-VILLENA**, *and* **CUI-DAVID**, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: MAR 31 2025; 11:20 a.m.

x - x

RESOLUTION

BACORRO-VILLENA, J.:

For the Court's resolution is respondent Commissioner of Internal Revenue's (**respondent**'s/**CIR**'s) "Motion for Reconsideration (Re: Decision dated 05 December 2024)"[1] (**MR**), filed on 19 December 2024, with petitioner OceanaGold (Philippines), Inc.'s (**petitioner**'s/**OceanaGold**'s) "Opposition [To Respondent's (MR) dated December 19, 2024]"[2] (**Comment**), filed on 21 January 2025.

Respondent's MR[3] seeks the reconsideration, reversal, or setting aside of this Court's Decision[4] promulgated on 05 December 2024 (**assailed Decision**). The dispositive portion of which reads as follows:

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[1] Division Docket, Volume IV, pp. 1770-1780.
[2] Id., pp. 1787-1795.
[3] Supra at note 1.
[4] Division Docket, Volume IV, pp. 1720-1762.

> ...
>
> **WHEREFORE**, premises considered, the instant Petition for Review filed on 31 May 2021 by petitioner OceanaGold (Philippines), Inc. is hereby **PARTIALLY GRANTED**. Accordingly, respondent Commissioner of Internal Revenue is **ORDERED TO REFUND** or **TO ISSUE A TAX CREDIT CERTIFICATE** in the amount of **ONE HUNDRED NINE MILLION SIX HUNDRED FORTY-THREE THOUSAND THREE HUNDRED FORTY-SEVEN PESOS and 55/100 (₱109,643,347.55)** in favor of petitioner OceanaGold (Philippines), Inc., representing its unutilized excess input Value-Added Tax for the four (4) taxable quarters of CY 2019 which is attributable to its zero-rated sales for the same period.
>
> **SO ORDERED.**
>
> ...

In his or her MR, respondent once again contends that: (1) this Court lacks jurisdiction over the instant case as no administrative claim was filed for petitioner's failure to submit a Delinquency Verification Certificate (**DVC**) without remarks of delinquency; and, (2) being a mandatory requirement, the absence of a DVC with no remarks of delinquency renders petitioner's administrative claim for refund invalid.

In essence, respondent reiterates his or her argument that petitioner's failure to submit a DVC without remarks of delinquency is fatal to petitioner's claim for refund.

In the Comment, petitioner counters that: (1) the present MR is a mere rehash of his or her previous arguments; and, (2) the present MR should be deemed not to have been filed due to respondent's failure to transmit the instant MR through e-mail within twenty-four (24) hours from the filing of its paper copies in this Court, pursuant to *En Banc* Resolution No. 8-2024.

The MR lacks merit.

The Court first notes that the instant MR presents no new issues but merely a complete rehash of respondent's arguments that were already discussed and passed upon in the assailed Decision.[5] A repeated discussion of the same would thus be an exercise in futility.

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[5] Id., pp. 1733-1736.

In *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*[6], the Supreme Court declared:

> ...
>
> The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This would be a useless formality or 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; and it would be a needless act, too, with respect to issues raised for the first time, these being, as above stated, deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); *i.e.*, the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.
>
> ...

Additionally, if We were to accept respondent's arguments, it would not only violate the existing rules and regulations on the determination of a "delinquent account", but it would also enable the CIR to easily undermine the value-added tax (**VAT**) refund system by simultaneously issuing an assessment upon the taxpayer's filing of VAT refund, regardless of whether the said assessment is timely protested and/or appealed before this Court. Such an interpretation would grant the CIR the unbridled power to indefinitely delay the administrative claim (as a DVC showing timely protested and/or appealed assessment/s would effectively deem an administrative claim as not filed), which would ultimately prevent the filing of a judicial claim with this Court.

In light of the foregoing discussion, this Court finds no cogent reason to modify or overturn the assailed Decision.[7]

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6 G.R. No. 109645, 04 March 1996.

7 Supra at note 4.

WHEREFORE, premises considered, the "Motion for Reconsideration (Re: Decision dated 05 December 2024)" filed on 19 December 2024 by respondent Commissioner of Internal Revenue is **DENIED** for lack of merit.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

WE CONCUR:

I reiterate my Dissenting Opinion

ROMAN G. DEL ROSARIO
Presiding Justice

LANEE S. CUI-DAVID
Associate Justice