22-000057-0054

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CASE NO. 10764

DIGITAL SERVICES CAMBRIDGE LIMITED ROHQ,
Petitioner,

- versus -

NOTICE OF RESOLUTION

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

To:

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

ATTY. LARA NICOLE T. GONZALES
Bureau of Internal Revenue
Room 703, Litigation Division, BIR National Office Building
Sen. Miriam P. Defensor-Santiago Avenue
Diliman, Quezon City

SYCIP SALAZAR HERNANDEZ & GATMAITAN
3rd Floor, SyCiplaw Center
105 Paseo de Roxas, Makati City

GREETINGS:

You are hereby notified by these presents that on **August 1, 2025,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **August 5, 2025.**

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

REPUBLIC OF THE PHILIPPINES
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DIGITAL SERVICES CAMBRIDGE LIMITED ROHQ,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 10764

Members:

DEL ROSARIO, *P.J., Chairperson*,
BACORRO-VILLENA, *and*
CUI-DAVID, *JJ.*

Promulgated:
AUG 01 2025, 2:05 PM

x- -x

RESOLUTION

CUI-DAVID, J.:

Before the Court is respondent's ***Motion for Partial Reconsideration (Re: Decision dated 26 February 2025)*** *(Motion)*, filed on March 18, 2025, with petitioner's *Comment/ Opposition To the Motion for Partial Reconsideration (Re: Decision dated 26 February 2025)*, filed on May 19, 2025.

Respondent's *Motion* seeks partial reconsideration of the Court's *Decision* dated February 26, 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 instant *Petition for Review* is **PARTIALLY GRANTED**.
>
> Accordingly, respondent is **ORDERED TO REFUND** or **TO ISSUE A TAX CREDIT CERTIFICATE** in favor of petitioner in the reduced amount of **₱10,233,828.27**, representing the latter's unutilized input VAT attributable to its zero-rated sales for the period from May 1, 2019 to April 30, 2020.
>
> **SO ORDERED**.

In his *Motion*, respondent argues that the Court should have confined its judicial review to the same documents submitted at the administrative level. According to respondent, judicial review is not a trial *de novo* in the sense that a totally new first instance trial is conducted.

Respondent then reiterates his findings that portions of the claimed input value-added tax (VAT) are supported by sales invoices without a valid authority to print (ATP) and that petitioner allegedly failed to comply with invoicing requirements.

At the outset, it bears noting that the arguments raised in respondent's *Motion for Partial Reconsideration* are mere reiterations of issues that were 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 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

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1 *People v. Agacer*, G.R. No. 177751 (Resolution), 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, et al.*, G.R. Nos. 146368–69 (Resolution), October 18, 2004 [Per J. Quisumbing, Special Second Division].

2 *People v. Agacer*, G.R. No. 177751 (Resolution), 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 Land Co. Ltd. Partnership v. Judge Velasco*, G.R. No. 109645 (Resolution), March 4, 1996 [Per J. Narvasa, Third Division].

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

> 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.

Thus, where the grounds raised have been sufficiently addressed in the decision, it is incumbent upon the movant to demonstrate that the Court's findings are contrary to law. In this case, respondent failed to raise any new, material, or persuasive argument to justify a reversal or modification of the Court's ruling.

Accordingly, the Court reaffirms its findings and conclusions in the assailed *Decision*, including the ruling that the claim for refund is properly litigated *de novo*, and that after a judicious evaluation of the evidence presented, petitioner is entitled to a refund in the amount of ₱10,233,828.27, representing unutilized input VAT attributable to zero-rated sales.

WHEREFORE, finding no compelling reason to disturb the assailed Decision, respondent's *Motion for Partial Reconsideration (Re: Decision dated 26 February 2025)* is hereby **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:

(With due respect, I reiterate my Dissenting Opinion)
ROMAN G. DEL ROSARIO
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice