

Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

EN BANC

**COMMISSIONER OF INTERNAL
REVENUE,**

Petitioner,

-versus-

**SAN ROQUE POWER
CORPORATION,**

Respondent.

CTA EB No. 1402
(CTA Case No. 8675)

Present:

DEL ROSARIO, *PJ.*,
CASTAÑEDA JR.,
BAUTISTA,
UY,
CASANOVA,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN, *and*
MANAHAN, *JJ.*

Promulgated:

MAY 31 2017

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RESOLUTION

CASANOVA, J.:

This resolves petitioner-Commissioner of Internal Revenue ("CIR")'s Motion for Reconsideration, filed on February 13, 2017, with respondent's Opposition (To Motion for Reconsideration) filed on March 17, 2017.

Petitioner seeks reconsideration of this Court's Decision, promulgated on January 30, 2017, the decretal portion of which reads as follows:

WHEREFORE, foregoing considered and finding no reversible error in the Assailed Decision and Assailed Resolution, petitioner's Petition for Review is hereby **DENIED** for lack of merit. *✓*

SO ORDERED.

Petitioner, in his Motion for Reconsideration, disagrees with this Court's ruling in its Decision of January 30, 2017, that the non-submission of complete documents in the administrative level is not fatal to respondent's judicial claim. Petitioner argues that the mere filing of an administrative claim for refund or issuance of tax credit certificate without submitting the complete documents in support of the application is not conclusive to sustain its contention that it has the right to claim a refund.

Petitioner further argues that this Court cannot exercise its appellate power to review and therefore has no jurisdiction to entertain respondent's Petition for Review as no valid administrative claim was filed with petitioner because of respondent's failure to submit documents in its administrative claim for refund/credit.

Finally, petitioner contends that respondent failed to exhaust all administrative remedies, thus, such failure is fatal to its claim for refund/credit.

We have carefully perused petitioner's arguments in his Motion for Reconsideration and find no valid, compelling reason to grant the same. The Motion does not raise any new, cogent or substantial ground to warrant consideration of this Court's Decision dated January 30, 2017.

WHEREFORE, petitioner's Motion for Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.


CAESAR A. CASANOVA
Associate Justice

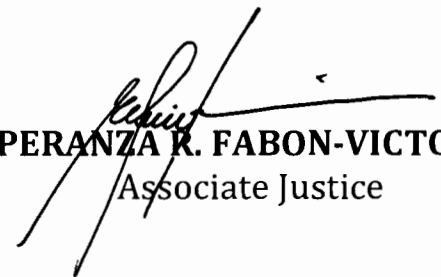
WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice

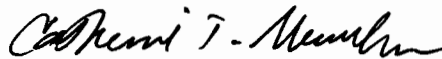

LOVELL R. BAUTISTA
Associate Justice


ERLINDA P. UY
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice

(On Leave)
MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice