REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

PHILIPPINE AIRPORT GROUND SUPPORT SOLUTIONS, INC. (formerly Philippine Airport and Ground Services Globeground, Inc.), *Petitioner,*	**CTA *EB* NO. 2107** *(CTA Case No. 9861)* Present: **DEL ROSARIO, P.J., CASTAÑEDA, JR., UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA,** *and* **MODESTO-SAN PEDRO,** *JJ.*
-versus-	
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: JUN 08 2021 11:08a.m.

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RESOLUTION

MODESTO-SAN PEDRO, J.:

For resolution is petitioner's Motion for Reconsideration (Re: Decision dated 7 October 2020)("Motion for Reconsideration"),[1] filed on 4 November 2020 without any comment from respondent.[2]

In the Motion for Reconsideration, petitioner argues as follows:[3]

1. ***Section 112 (C) of the National Internal Revenue Code, as amended ("NIRC"), and Section 4.112-1 (d) of Revenue Regulations No. 16-05 ("RR 16-05")*** clearly provide that a taxpayer may file a judicial claim within thirty (30) days from: a) the receipt of the decision denying the administrative claim; or b) after the lapse of the 120-day period from the submission of the complete documents. In this case, petitioner opted to await the Decision of respondent before filing a judicial claim with this Court. Hence,

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[1] Records, pp. 328-337.
[2] *Id.*, p. 341.
[3] *Id*, pp. 329-335.

under ***Section 112 (C) of the NIRC,*** petitioner had thirty (30) days from the receipt of the Decision to file a Petition for Review before this Court.

2. Petitioner's right to pursue its claim in a manner provided by existing regulations at the time it filed its application for VAT refund (as held in the ***Pilipinas Total Gas Case)*** would be greatly defeated if it is left without recourse after the respondent belatedly rendered his Decision denying petitioner's claim for VAT refund. It was respondent himself who issued ***RR No. 01-17*** regarding the processing of pending administrative claims. It would be contradicting, illogical, and absurd that respondent issued such issuance for the processing of all pending administrative claims based on the available documents, when in fact, any Decision made by respondent would be merely for formality and would be rendered nugatory since petitioner has no available remedy in case of adverse decision. This clearly constitutes violation of the due process and causes undue benefit to the government and undue injuries to petitioner without any recourse.

3. It is now high time to revisit the ruling in ***Rohm Apollo Semiconductor Philippines*** and ***Silicon Philippines, Inc.***, among others, as cited in this Court's Decision, dated 7 October 2020, specifically on its application to the filing of judicial claim beyond the 120+30-day mandatory period due to the belated denial of the respondent of any taxpayer's VAT refund application. Continuous applicability of such rulings under the circumstances of this present case would only encourage gross neglect of duties on the part of the officers of the Bureau of Internal Revenue; and

4. Denial of petitioner's right to pursue a judicial claim constitutes unjust enrichment on the part of the government.

We deny the Motion for Reconsideration. The arguments raised therein have already been sufficiently passed upon, discussed, and judiciously resolved in the Decision, dated 7 October 2020. The Motion for Reconsideration discloses no cogent reason to disturb the findings and conclusions which this Court made in said Decision. Thus, nothing is left for this Court to do but to deny the same.

WHEREFORE, the Motion for Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

Ma. Belen
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice