REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

KEYENCE PHILIPPINES, INC., *Petitioner,*	**CTA *EB* NO. 3227** *(CTA Case No. 11453)*
	Present: **RINGPIS-LIBAN, P.J., BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
-versus-	
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: APR 24 2026 10:25 am

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DECISION

MODESTO-SAN PEDRO, J.:

The Case

Before the Court *En Banc* is a Petition for Review ("Petition"), filed on September 25, 2025,[1] with respondent's Comment and Opposition (Re: Petitioner's Petition for Review dated 25 September 2025) ("Comment") filed on November 24, 2025.[2] The Petition prays that the Assailed Resolution, dated April 15, 2025 ("Assailed First Resolution"),[3] which dismissed petitioner's original Petition for Review before the Court of Tax Appeals ("CTA") – First Division ("Court in Division"), and the Assailed Resolution, dated September 2, 2025 ("Assailed Second Resolution"),[4] which affirmed the Assailed First Resolution, be nullified and that a new one be rendered remanding the case back to the Court in Division for the proper determination of petitioner's claim

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1 *Rollo*, pp. 1-81.
2 *Id.*, at 83-91.
3 *Id.*, at 35-53.
4 *Id.*, at 54-59.

for input Value Added Tax ("VAT") refund in the total amount of Php4,053,352.55.

The Parties

Petitioner **Keyence Philippines, Inc.** is a corporation duly organized and existing under the laws of the Republic of the Philippines, with principal address at Bldg. 6 Panorama Compound 6, Lot 3 Block 5, LTI Annex, Binan, Laguna.[5]

Respondent **Commissioner of Internal Revenue ("CIR")** is the Commissioner of the Bureau of Internal Revenue ("BIR"), duly appointed to exercise the powers and perform the duties of his office including, *inter alia,* the power to decide disputed assessments, refunds of internal revenue taxes, fees, other charges, and penalties imposed in relation thereto, or other matters arising under the Tax Code. He holds office at the BIR National Office Building, Sen. Miriam Defensor-Santiago Ave., Diliman, Quezon City.[6]

The Facts

The following are the facts as alleged in the Petition:

Petitioner is a domestic company registered with the Securities and Exchange Commission ("SEC") on July 22, 2016 primarily engaged in the business of import/export, and distribution of fiber optronic sensor, bar code reader, vision system, safety light curtain, measurement system, programmable logic controllers, laser maker, microscope and related products. It is registered as a VAT taxpayer with the BIR Revenue District Office No. 57 – Binan, West Laguna ("RDO 57") with Tax Identification Number ("TIN") 009-356-541-00000.[7]

For the 3rd and 4th quarters of fiscal year ("FY") ending February 28, 2022, petitioner sold goods and rendered services to entities registered with the Philippine Economic Zone Authority ("PEZA"). Petitioner subjected the revenues from such sale of goods to zero percent VAT pursuant to *Sections 106 (A) (2) (a) (5) and 108 (B) (3) of the National Internal Revenue Code, as amended ("NIRC"), and Book VI (Incentives of Export Processing Zone Enterprises) of Executive Order No. 226 (The Omnibus Investments Code of 1987).*[8]

[5] *Id.*, at 1.
[6] *Id.*, at 1-2.
[7] *Id.*, at 2.
[8] *Id.*, at 2-3.

For the covered period, petitioner's gross sales from zero-rated transactions was Php354,501,519.10 broken down, as follows:[9]

Period Covered	Amount of Zero-Rated Sales
3rd Quarter of FY ended February 2022	Php197,785,846.37
4th Quarter of FY ended February 2022	Php156,715,672.73
Total	Php354,501,519.10

Moreover, for the covered period, petitioner has excess/unutilized input VAT attributable to such zero-rated sales in the amount of Php4,053,352.55.[10]

Since petitioner did not foresee that it would have enough gross sales subject to VAT to utilize its excess input VAT attributable to zero-rated sales in the amount of Php4,053,352.55, it decided to file an administrative claim for refund for the covered period before respondent.[11]

It attempted to do so on November 30, 2023. However, BIR RDO 57 refused to receive and process petitioner's application for refund of excess input VAT allegedly due to the fact that petitioner had "open cases" in the BIR's system pertaining to its other tax returns.[12]

Given this, petitioner filed the administrative claim together with its supporting documents by registered mail on the same day, November 30, 2023, and this was supposedly received by BIR RDO 57 on December 13, 2023.[13]

90 days passed from the filing of the claim, yet the BIR failed to act on petitioner's claim for VAT refund. Petitioner then filed a Petition for Review before the Court in Division on March 27, 2024.[14]

Thereafter, even before trial proceedings had been completed, petitioner received the Assailed First Resolution on April 22, 2025 dismissing the Petition for Review for lack of jurisdiction. The dispositive portion provided, to wit:

[9] *Id.*, at 3.
[10] *Id.*, at 3-4.
[11] *Id.*, at 4.
[12] *Ibid.*
[13] *Ibid;* See findings by the Court in Division in the Assailed First Resolution, pp. 4-5.
[14] *Rollo*, p. 5; See findings by the Court in Division in the Assailed First Resolution, p. 1.

> **WHEREFORE,** premises considered, the instant Petition for Review filed by petitioner Keyence Philippines, Inc. on 27 March 2024 is hereby **DISMISSED** for lack of jurisdiction.
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> Meanwhile, the Motion to Dismiss embodied in respondent's Answer is **DENIED** for lack of merit.
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> Finally, with the dismissal of the Petition, the resolution of petitioner's "Urgent Motion for the Issuance of Subpoena Duces Tecum and Extension of Time to Submit the ICPA Report" has become **MOOT and ACADEMIC.**
>
> **SO ORDERED.**[15]

Petitioner then filed a Motion for Reconsideration on the Assailed First Resolution on May 6, 2025. However, on September 10, 2025, petitioner received the Assailed Second Resolution denying for lack of merit, petitioner's Motion for Reconsideration.[16]

Consequently, on September 25, 2025, petitioner filed the instant Petition.[17]

On November 7, 2025, the Court *En Banc* issued a Resolution ordering respondent to file a Comment on the Petition.[18]

On November 24, 2025, respondent filed its Comment.[19]

The Court *En Banc* issued a Resolution, dated January 14, 2026, submitting the Petition for decision.[20]

The Assigned Errors

The lone issue to be resolved by the Court *En Banc* is whether or not the Court in Division erred in dismissing petitioner's Petition for Review for lack of jurisdiction.[21]

Arguments of the Parties

Petitioner alleged the following:[22]

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[15] *Rollo*, pp. 36-51.
[16] *Id.*, at 55-59.
[17] *Id.*, at 1-81.
[18] *Id.*, at 82.
[19] *Id.*, at 83-91.
[20] *Rollo.*
[21] *Id.*, at 14.
[22] *Id.*, at 7-25.

1. Petitioner validly filed its administrative claim for refund via registered mail on November 30, 2023;

2. Respondent's refusal to accept the personal filing of the administrative claim is not the denial contemplated under the *National Internal Revenue Code, as amended ("NIRC"),* and relevant revenue issuances. The denial must be in writing and state the factual and legal basis of the denial. Further, the denial must be issued by the CIR or any of his duly authorized representatives;

3. The CTA has jurisdiction over the present case;

4. Respondent erred in its outright refusal to accept/receive petitioner's administrative claim for refund of its excess/unutilized input VAT;

5. Petitioner is presumed to have submitted complete documents when it filed its administrative claim for refund of its excess/unutilized input VAT; and

6. Petitioner's claim for refund of its excess/unutilized input VAT finds legal support under *Section 106 (A)(2)(a)(5) and 108 (B)(3) in relation to Sections 110 (B) and 112 (A) of the NIRC.*

In response to the petitioner's allegations, respondent counter-argued[23] that the dismissal of petitioner's initial Petition for Review for lack of jurisdiction is proper.

The Ruling of the Court En Banc

The Petition lacks merit.

At the onset, it must be emphasized that the arguments posited by petitioner are a repeat of those it raised before the Court in Division and as such, have already been sufficiently tackled in the Assailed First Resolution and Assailed Second Resolution. Nonetheless, to finally set aside petitioner's contentions, the Court *En Banc* shall once more address the same.

In the case at bar, petitioner insists that it was able to validly file an administrative claim for refund through registered mail filing. *We disagree.*

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[23] *Id.*, at 83-86.

Central to the instant case is *Section 112 (A) and (C) of the NIRC* which requires that an administrative claim for VAT refund be initially filed with the CIR prior to filing a judicial claim before the CTA. The said provisions provide, *viz.:*

> SEC. 112. Refunds or Tax Credits of Input Tax. –
>
> (A) Zero-rated or Effectively Zero-rated Sales. - Any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, within two (2) years after the close of the taxable quarter when the sales were made, apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales...
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> . . .
>
> (C) Period within which the Refund or Tax Credit of Input Taxes shall be Made. - In proper cases, the Commissioner shall grant a refund for creditable input taxes within ninety (90) days from the date of submission of certified true copies of invoices and other documents specifically limited to those prescribed in the revenue issuances and in support of the application filed in accordance with Subsections (A) and (B) hereof... Should the Commissioner find that the grant of refund is not proper, the Commissioner must, within the ninety (90)-day period, communicate in writing to the taxpayer, the legal and factual basis for the denial, including the deficiencies of the VAT refund claim.
>
> The taxpayer shall have fifteen (15) days from receipt of the full or partial denial to file a request for reconsideration. The Commissioner shall decide on the request for reconsideration within fifteen (15) days from receipt thereof. Failure to file a request for reconsideration within the fifteen (15)-day period shall render the decision final.
>
> In case of full or partial denial of the request for reconsideration, or failure on the part of the Commissioner to act on the application for refund or request for reconsideration within the periods prescribed above, the taxpayer affected may, within thirty (30) days from the receipt of the decision denying the request for reconsideration, or after the expiration of the ninety (90)-day period to decide on the application for refund, or after the lapse of the fifteen (15)-day period to decide on the request for reconsideration in cases where no action is made by the Commissioner on the request for reconsideration, appeal the decision with the Court of Tax Appeals...

As clearly expressed in the above provision, a prior administrative VAT refund claim must first be filed before the CIR within two years from the close of the subject taxable quarter before a judicial claim can be filed before this Court. Otherwise, instantly filing a judicial claim before the CTA renders said claim as premature, and the CTA has no jurisdiction to entertain the same.

In the Assailed First Resolution, the Court in Division found that:

> [W]hen petitioner personally filed its administrative claim for refund on 30 November 2023, such filing is deemed complete for all intents and purposes. Consequently, it is deemed filed as of that date (regardless of respondent's refusal to accept it).
>
> Thus, as to the timeliness of petitioner's judicial claim, respondent's unjust refusal to accept petitioner's "complete" administrative claim on 30 November 2023 effectively constitutes an outright denial of its claim.
>
> Accordingly, petitioner had thirty (30) days thereafter, or until 02 January 2024 within which to file the judicial claim. As the present Petition for Review was only filed on 27 March 2024, the same was then already belatedly filed. Such being the case, the Court finds that petitioner failed to satisfy the above-stated 3rd requisite. In the same light, this Court did not acquire jurisdiction over the Petition for Review.[24]

However, petitioner refutes such finding claiming that the unjust refusal by the BIR to accept its administrative claim is not the denial contemplated under the *NIRC* as the same should be in writing and rendered only by the CIR himself or his duly authorized representatives. For petitioner, his administrative claim in the present case was filed when it allegedly sent by registered mail such application for VAT refund claim and its corresponding supporting documents to the BIR. And per petitioner, this administrative claim was deemed denied when 90 days have passed and the CIR failed to act on such VAT refund claim.

On the other hand, respondent CIR denies ever receiving an administrative claim along with its supporting documents from petitioner.

Following a meticulous review of the case records, this Court *En Banc* finds that petitioner failed to prove that it indeed filed an administrative claim before the BIR whether the same be through personal filing or by registered mail.

The case records are devoid of a copy of the administrative claim for refund actually and physically presented before the BIR, the checklist that typically goes with such application, or any other document proving that an administrative claim for refund was indeed actually and physically presented before the BIR. It is not the normal practice of accounting firms such as PwC Philippines, Inc. - Isla Lipana & Co. to not have other copies of the administrative claim printed or photocopied as receiving documents that would be stamped received and used as proof of receipt of the administrative claim personally filed with the BIR. In normal practice, such accounting firms would request the attending personnel to stamp receive such receiving copy as their proof that the administrative claim was received by the BIR. And if the BIR actually refused to receive the same and stamp such receiving

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[24] See findings by the Court in Division in the Assailed First Resolution, p. 12.

documents as received, as claimed by petitioner, the accounting firm, in regular practice, would have asked the refusing BIR personnel to encircle or check the document lacking in the VAT refund checklist that typically accompanies such administrative claim so that it can use such checklist as a basis for either complying with the BIR's request to submit additional supporting documents or for treating the same as an actual denial of the administrative VAT refund claim that is already appealable before the CTA.

Considering that petitioner failed to submit any copy of its administrative claim, it simply failed to prove that it physically filed such a claim for refund before the BIR. Other than petitioner's own allegations, it did not present competent proof that it actually personally filed an administrative claim before the BIR. Bare and unsubstantiated allegations do not constitute substantial evidence and have no probative value.[25]

Even if we are to give credence to petitioner's insistence that it filed its administrative claim by registered mail, such claim remains unsubstantiated. The Court *En Banc* is quite aware of the disputable presumption under *Section 3 (v), Rule 131 of the Rules of Court* which provide "[t]hat a letter duly directed and mailed [by registered mail] was received in the regular course of the mail." However, as provided in *Allied Banking Corporation (Now Philippine National Bank) v. Eduardo De Guzman, Sr., in his capacity as surety to the various credit accommodations granted to Yeson International Philippines, Inc.*,[26] this presumption is merely disputable, subject to controversion, and can only be claimed if the following facts have been established: a) that the letter was properly addressed with postage prepaid; and b) that it was mailed. The Supreme Court even went further, as follows:

> On the basis of Section 3(v),12 Rule 131, of the 1997 Rules of Court, the Court has consistently ruled that when a mail matter was sent by registered mail, there arises a disputable presumption that it was received in the regular course of mail. The facts to be proved in order to raise this presumption are: (a) that the letter was properly addressed with postage prepaid; and (b) that it was mailed. In Commissioner of Internal Revenue v. Metro Star Superama, Inc., citing Barcelon, Roxas Securities, Inc. (now known as UBP Securities, Inc.) v. Commissioner of Internal Revenue, the Court had the occasion to stress that in order to prove the fact of mailing, the second requisite above, it is important that a party proving the same present sufficient evidence thereof, such as the registry receipt issued by the Bureau of Posts or the registry return card which would have been signed by the petitioner or its authorized representative, to wit:
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>> On the matter of service of a tax assessment, a further perusal of our ruling in Barcelon is instructive, viz.:

[25] Loadstar International Shipping, Inc. and Teodoro G. Bernardino v. Pablo P. Erispe, Jr., G.R. No. 221227, February 19, 2020.
[26] G.R. No. 225199, July 9, 2018.

Jurisprudence is replete with cases holding that if the taxpayer denies ever having received an assessment from the BIR, it is incumbent upon the latter to prove by competent evidence that such notice was indeed received by the addressee. The onus probandi was shifted to respondent to prove by contrary evidence that the Petitioner received the assessment in the due course of mail. The Supreme Court has consistently held that while a mailed letter is deemed received by the addressee in the course of mail, this is merely a disputable presumption subject to controversion and a direct denial thereof shifts the burden to the party favored by the presumption to prove that the mailed letter was indeed received by the addressee (Republic vs. Court of Appeals, 149 SCRA 351).

Thus as held by the Supreme Court in Gonzalo P. Nava vs. Commissioner of Internal Revenue, 13 SCRA 104, January 30, 1965:

The facts to be proved to raise this presumption are (a) that the letter was properly addressed with postage prepaid, and (b) that it was mailed. Once these facts are proved, the presumption is that the letter was received by the addressee as soon as it could have been transmitted to him in the ordinary course of the mail. But if one of the said facts fails to appear, the presumption does not lie. (VI, Moran, Comments on the Rules of Court, 1963 ed, 56-57 citing Enriquez vs. Sunlife Assurance of Canada, 41 Phil 269).

x x x. What is essential to prove the fact of mailing is the registry receipt issued by the Bureau of Posts or the Registry return card which would have been signed by the Petitioner or its authorized representative. And if said documents cannot be located, Respondent at the very least, should have submitted to the Court a certification issued by the Bureau of Posts and any other pertinent document which is executed with the intervention of the Bureau of Posts. This Court does not put much credence to the self serving documentations made by the BIR personnel especially if they are unsupported by substantial evidence establishing the fact of mailing. Thus:

x x x.

The Court agrees with the CTA that the CIR failed to discharge its duty and present any evidence to show that Metro Star indeed received the PAN dated January 16, 2002. It could have simply presented the registry receipt or the certification from the postmaster that it mailed the PAN, but failed. Neither did it offer any explanation on why it failed to comply with the requirement of service of the PAN. It merely accepted the letter of Metro Star's chairman dated April 29, 2002, that stated that he had received the FAN dated April 3, 2002, but not the PAN; that he was willing to pay the tax as computed by the CIR; and

> that he just wanted to clarify some matters with the hope of lessening its tax liability.
>
> Similarly, in Mangahas v. CA, the Court has given importance to the presentation of the original registry receipt to prove the fact of mailing, even ruling that the same would have constituted the best evidence thereof. In the instant case, the Court finds that De Guzman sufficiently established the presence of the foregoing requisites necessary to give rise to the presumption that the mail matter he sent by registered mail was received in the regular course of mail. First, it is undisputed that his letter of revocation was properly addressed to PNB. Second, in order to prove the fact of mailing, De Guzman presented an original copy of the September 4, 1991 letter of revocation, its corresponding registry receipt, as well as a Certification from the Postmaster of Muntinlupa City that the letter was posted in the post office for mailing. Undeniably, said registry receipt constitutes the piece of evidence required by the pronouncements above. The presumption, therefore, arises that the De Guzman's letter of revocation was received by PNB in the regular course of mail.
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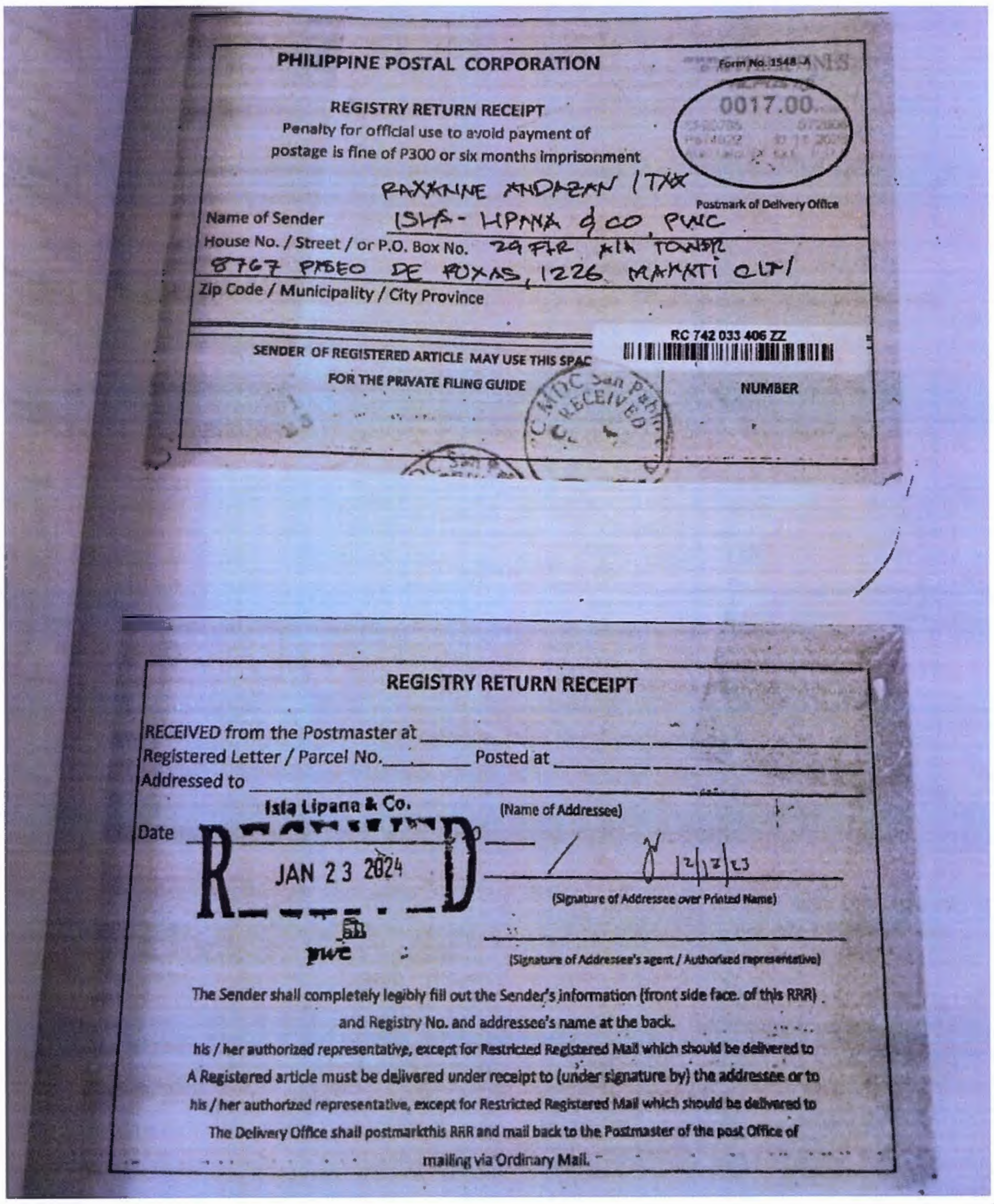
> Unfortunately for PNB, moreover, it failed to overcome said presumption. The Court had consistently ruled that when a document is shown to have been properly addressed and actually mailed, there arises a presumption that the same was duly received by the addressee, and it becomes the burden of the latter to prove otherwise. Here, PNB's bare, self-serving denial, and nothing more, does little to persuade. To the Court, PNB's mere denial cannot prevail over the records presented by De Guzman such as the letter of revocation, registry receipt, and certification, which constitute documentary evidence enjoying the presumption that, absent clear and convincing evidence to the contrary, these were duly received in the regular course of mail. Thus, in view of PNB's failure to discharge its burden to overcome the presumption by sufficient evidence, the courts below correctly found that De Guzman had, indeed, already revoked the first surety agreement. Consequently, PNB cannot hold De Guzman liable for the obligations of the company thereunder, nor any other obligation thereafter.
> (Emphasis in original.)

Applying the foregoing precepts in the present case, petitioner failed to comply with the two requisites for triggering the disputable presumption under *Section 3 (v), Rule 131 of the Rules of Court.* To be more specific, as regards the first requisite, petitioner failed to prove that the administrative claim for refund along with its supporting documents were properly addressed with postage prepaid. As stated, the best proof for compliance with this requisite is a copy of the letter itself sent, or in this case, a copy of the administrative claim for refund sent by registered mail. This is because, through such copy, this Court *En Banc* will be able to determine whether or not the administrative claim was addressed and sent to the correct address of BIR RDO 57 at Binan, West Laguna. In fact, it seems absurd that petitioner's external auditor, PwC Philippines, Inc. - Isla Lipana & Co., did not have other copies of the administrative claim printed or photocopied as receiving documents upon which the registry receipt can be attached as proof of mailing by registered mail, and upon which the addressee can be properly identified.

Failing to have a copy of such receiving document and actually presenting the same before the CTA only shows that petitioner's theory that it filed its administrative claim for refund by registered mail is a mere afterthought.

Moreover, with respect to the second requisite, petitioner failed to present the actual registry receipt instantly issued by the postmaster/teller upon posting the administrative claim for registered mail which could have proven that the administrative claim was indeed mailed on November 30, 2023. Further, even in the absence of such document, petitioner could have provided a Certification from the Postmaster himself attesting to the fact of mailing of the administrative claim on November 30, 2023. Up until now, when the case is already on appeal before the Court *En Banc,* petitioner has not acquired such Certification which could have aided its cause. Petitioner only presented a Registry Return Card as shown below:


PHILIPPINE POSTAL CORPORATION

Form No. 3548-A

REGISTRY RETURN RECEIPT
Penalty for official use to avoid payment of postage is fine of P300 or six months imprisonment

0017.00

Postmark of Delivery Office

Name of Sender: ISLA - LIPANA & CO. PWC

House No. / Street / or P.O. Box No.: 29 FLR ... TOWER 8767 PASEO DE ROXAS, 1226 MAKATI CITY

Zip Code / Municipality / City Province

SENDER OF REGISTERED ARTICLE MAY USE THIS SPACE FOR THE PRIVATE FILING GUIDE

RC 742 033 406 ZZ

NUMBER

REGISTRY RETURN RECEIPT

RECEIVED from the Postmaster at
Registered Letter / Parcel No. Posted at
Addressed to
Isla Lipana & Co. (Name of Addressee)

Date: RECEIVED JAN 23 2024 pwc

12/12/23
(Signature of Addressee over Printed Name)

(Signature of Addressee's agent / Authorized representative)

The Sender shall completely legibly fill out the Sender's information (front side face. of this RRR) and Registry No. and addressee's name at the back.
his / her authorized representative, except for Restricted Registered Mail which should be delivered to
A Registered article must be delivered under receipt to (under signature by) the addressee or to his / her authorized representative, except for Restricted Registered Mail which should be delivered to
The Delivery Office shall postmark this RRR and mail back to the Postmaster of the post Office of mailing via Ordinary Mail.

The above Registry Return Card does not properly spell out whether the one who received the document was an employee of BIR RDO 57 considering that only a signature with the date of "12/13/23" was provided in the space "Signature of Addressee over Printed Name".[27] Moreover, petitioner's witnesses, Ms. Edelweiss Y. Chua,[28] could not even positively identify such signature nor whether or not it belongs to an employee of BIR RDO 57. Thus, the above document cannot be used to prove compliance with the second requisite.

Accordingly, petitioner failed to establish the disputable presumption that its administrative claim for VAT refund was filed by registered mail to BIR RDO 57, and that the latter, received the same in the ordinary course of mail. This Court *En Banc* consequently has no recourse but to give credence to respondent's denial (*i.e.*, that it did not receive an administrative VAT refund claim from petitioner) as it is well-founded.

Considering that petitioner failed to prove that it indeed filed an administrative claim for VAT refund, whether it be through personal filing or filing by registered mail, the CTA failed to acquire jurisdiction over the instant case as it was prematurely filed.

Given the foregoing disquisitions, this Court *En Banc* finds it unnecessary to belabor the other remaining issues raised by petitioner.

ACCORDINGLY, the Petition filed by Keyence Philippines, Inc. is hereby **DISMISSED** for lack of jurisdiction. The Assailed First Resolution and Assailed Second Resolution are hereby **AFFIRMED.**

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

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[27] See Division Docket.
[28] TSN dated October 29, 2024, pp. 17-18.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice

C E R T I F I C A T I O N

Pursuant to *Article VIII, Section 13 of the Constitution*, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice