REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

GCOMM BUSINESS SUPPLIES CORPORATION, *Petitioner,*	**CTA Case No. 10696**
- versus -	Members: **MANAHAN,** *Chairperson,* **REYES-FAJARDO,** *and* **ANGELES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	**Promulgated:** APR 29 2025 8:20 a.m.

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RESOLUTION

For the Court's resolution is respondent's Motion for Partial Reconsideration[1] of the Decision promulgated on November 19, 2024. In the Assailed Decision, the Court modified respondent Commissioner of Internal Revenue (CIR)'s Decision dated October 29, 2021 and ordered petitioner GComm Business Supplies Corporation (petitioner) to pay the amount of ₱41,610.36 representing deficiency value-added tax (VAT) relative taxable period January 1, 2012 to June 30, 2012, inclusive of surcharge and interests.

The instant motion was submitted for resolution on February 26, 2025[2] after petitioner failed to file a Comment[3] within the time allowed.[4]

We deny the present motion. Respondent has failed to raise any substantial argument that would warrant consideration of the assailed decision.

It raises the same argument: that petitioner over-claimed input tax credits when it computed its input taxes based on the gross

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1 Docket – Vol. 3, pp. 1212-1217.
2 Minute Resolution dated February 26, 2025.
3 Per Records Verification dated February 11, 2025, issued by the Court of Tax Appeals Judicial Records Division. Docket – Vol. 3, unpaginated.
4 Minute Resolution dated January 20, 2025.

selling price of its purchases, without considering the purchase discounts granted to it during the same period.

This matter was already addressed in the assailed decision, to wit: "The purchase discounts in the present case did not meet the requisites for deductibility for VAT purposes; these were dependent upon [petitioner]'s payment within the discount period and regarded to have been taken on the date of payment (not on the date of sale). As such, these were also not reflected on the face of the invoice."[5]

It is already settled that if the issues raised in the motion for reconsideration are mere reiterations of those which have already been passed upon and, in fact, adjudged as unmeritorious by the Court, these cannot be regarded as substantial[6] and no longer require another full-blown discussion. The Court is not inclined to embark on another extended discussion of the same issue again.[7] Any further discourse will only be unnecessary and repetitive.[8]

WHEREFORE, in light of the foregoing considerations, respondent CIR's Motion for Partial Reconsideration of the Decision promulgated on November 19, 2024 is **DENIED** for lack of merit.

SO ORDERED.

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

WE CONCUR:

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

HENRY S. ANGELES
Associate Justice

[5] Page 27, Assailed Decision.

[6] See *Shangri-la International Hotel Management, Ltd., et.al. v. Developers Group of Companies, Inc.*, G.R. No. 159938 (Resolution), January 22, 2007, 541 PHIL 138-143.

[7] *Roque, Jr. v. Commission on Elections*, G.R. No. 188456 (Resolution), February 10, 2010, 626 PHIL 75-92.

[8] *Social Justice Society (S JS) Officers, et al. v. Lim*, G.R Nos. 187836 & 187916, March 10,2015; Also see *Roque, Jr. v. Commission on Elections*, G.R. No. 188456 (Resolution), February 10, 2010, 626 PHIL 75-92.