REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

MACQUARIE OFFSHORE SERVICES PTY LTD.- PHILIPPINE BRANCH, Petitioner,	CTA CASE NO. 8337
	Members:
-versus-	BAUTISTA, *Chairperson* FABON-VICTORINO, *and* RINGPIS-LIBAN, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated:
	AUG 12 2016 10:32 a.m.

x- -x

RESOLUTION

***Fabon-Victorino, J.*:**

For resolution are the following incidents:

(1) Motion (Re: Partial Reconsideration of the Decision dated 02 June 2016) dated June 22, 2016 filed by petitioner;

(2) Motion For Reconsideration dated June 22, 2016 filed by respondent.

Both petitioner and respondent assail the Amended Decision dated June 2, 2016, which partially granted petitioner's claim for refund of excess and unutilized input value-added tax (VAT) attributable to zero-rated sales for the fiscal year covering the period of April 1, 2009 to March 31, 2010 in the amount of P3,396,522.45.

In praying for reconsideration, petitioner contends that (1) Service Invoice Nos. 000024 and 000029 should not have been disallowed on the ground that they were dated outside the period of claim since petitioner used the accrual method of accounting making the services for which these invoices were issued, rendered within the period of the claim; (2) the disallowances due to corrections/alterations on invoices and/or official receipts without verifiable conformity of the issuer is erroneous as they were performed in the regular course of business thus they enjoy the presumption regularity, there being no evidence to the contrary.

Despite notice, respondent failed to file comment or opposition to petitioner's Motion.[1]

In his own Motion, respondent maintains his prayer to deny petitioner's claim for refund on the grounds that: (1) petitioner failed to comply with the invoicing requirements under Section 113 of the National Internal Revenue Code, as amended; (2) petitioner failed to prove that its sales were directly attributable to zero-rated or effectively zero-rated sales mandated under Section 112 of the NIRC, as amended.

In rejecting respondent's plea for reconsideration, petitioner points out that the issues raised by respondent, namely, the alleged failure to substantiate the claim, has already been discussed in full in the Amended Decision as in fact the amount for refund already excluded those which were not substantiated.

Petitioner as well posits that it was able to prove that its sales were VAT zero-rated, otherwise the Court would not have granted its claim for refund, albeit partially.

More importantly, petitioner was able to prove that its claim for refund has clear legal basis and compliant with all the requisites under Section 112 of the NIRC, as amended.

Evidently, the arguments of both petitioner and respondent have already been sufficiently addressed in the assailed Amended Decision of June 2, 2016. There is no compelling reason raised by any of them that will justify reversal or even modification of the Court's ruling.

WHEREFORE, the Motion (Re: Partial Reconsideration of the Decision dated 02 June 2016) dated June 22, 2016 filed by petitioner, and the Motion For Reconsideration dated

---

[1] See Records Verification dated July 28, 2016 of the Judicial Records Division of the Court

June 22, 2016 filed by respondent are hereby **DENIED**, for lack of merit.

SO ORDERED.

ESPERANZA R. FABON-VICTORINO
Associate Justice

We Concur:

LOVELL R. BAUTISTA
Associate Justice

Ma. Belen s—

MA. BELEN M. RINGPIS-LIBAN
Associate Justice