REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

AIR DRILLING ASSOCIATES PTE LTD.,
Petitioner,

-*versus*-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB NO. 3127
(CTA CASE NO. 10545)

Members:

Present:
Ringpis-Liban, *P.J.,*
Bacorro-Villena,
Modesto-San Pedro,
Reyes-Fajardo,
Cui-David,
Ferrer-Flores, ***and***
Angeles, *JJ.*

Promulgated:
MAY 04 2026 3:01

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DECISION

RINGPIS-LIBAN, P.J.:

Before this Court is the Petition for Review filed by petitioner within the extended period on April 25, 2025[1] assailing the Decision dated September 20, 2024[2] and Resolution dated March 25, 2025,[3] promulgated by First Division of this Court in CTA Case No. 10545 entitled *Air Drilling Associates Pte Ltd. vs. Commissioner of Internal Revenue.*

The dispositive portion of the assailed Decision reads:

> "**WHEREFORE**, in light of the foregoing considerations, the *Petition for Review* is **DENIED** for lack of merit.

[1] Rollo, CTA EB No. 3127, pp. 6-18, with Annexes.
[2] Ibid., pp. 26-39.
[3] Ibid., pp. 22-24.

SO ORDERED."

The dispositive portion of the assailed Resolution reads:

"**WHEREFORE**, premises considered, petitioner Air Drilling Associates Pte Ltd.'s *Motion for Reconsideration* is hereby **DENIED** for lack of merit.

SO ORDERED."

THE PARTIES

Petitioner Air Drilling Associates Pte Ltd. is a foreign company organized and existing under the laws of the Republic of Singapore and was duly licensed by the Philippine Securities and Exchange Commission to establish a branch office in the Philippines to pursue geothermal aerated drilling services and related opportunities therein. It is VAT-registered with the Bureau of Internal Revenue (BIR), under Tax Identification Number (TIN) 251-156- 024-00000.[4]

Respondent is the duly appointed Commissioner of the BIR vested under the appropriate laws with the authority to carry out the functions, duties, and responsibilities of said office, including inter alia, the power to decide disputed assessments, grant tax refunds, and issue tax credit certificates pursuant to the provisions of the National Internal Revenue Code (NIRC) and other tax laws, rules, and regulations.[5]

THE FACTS

The facts of the case as found by the Court in Division are as follows:[6]

"Petitioner avers that, in the course of its business as contractor of aerated drilling services, it incurred input VAT on its domestic purchases of goods and services, importation of goods, and services rendered by non-residents.

During the 4th quarter of TY 2018, it entered into numerous transactions, which included, among others, rendering aerated drilling services to Energy Development Corporation (EDC), where it accumulated unutilized creditable input VAT attributable to its zero-rated sales amounting to ₱951,459.67.

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[4] Decision, p. 2.
[5] Decision, pp. 1-2.
[6] Decision, pp. 2-4, citations omitted.

On January 25, 2019, petitioner filed its Quarterly VAT Return for the 4th Quarter of TY 2018, and an Amended Quarterly VAT return for the same period on February 20, 2019 and August 22, 2019.

On February 15, 2021, petitioner filed with the BIR a letter of even date, requesting for the refund of the full amount of ₱951,459.67, allegedly representing the unutilized input VAT credits attributable to its zero-rated sale of service to EDC for the 4th quarter of TY 2018.

However, petitioner's administrative claim for a refund was denied through a letter dated April 27, 2021, issued by the BIR through Regional Director Maridur V. Rosario, which petitioner received on May 6, 2021.

Aggrieved, petitioner elevated its claim before the Court *via* the instant *Petition for Review* filed on June 4, 2021.

In his *Answer* filed through registered mail on August 20, 2021, and received by the Court in September 29, 2021, respondent interposed, among others, that petitioner's sales to EDC for the 4th quarter of TY 2018 are not zero-rated; that petitioner failed to comply with the invoicing requirements under Section 113 of the NIRC of 1997, as amended, in relation to Revenue Regulations (RR) No. 16-2005; that petitioner's claim for tax credit/refund is not fully substantiated, thus, it must be denied; that there is a disparity between petitioner's claimed input taxes on domestic purchases of goods/services and the VAT sales invoices/official receipts; and that a claim for refund is strictly construed against the taxpayer for the same partakes the nature of tax exemption.

The *BIR Records* of the case were subsequently transmitted to this Court on October 21, 2021.

After the *Pre-Trial Conference*, the parties filed their *Joint Stipulation of Fac[t]s and Issues*, on May 23, 2022, based on which a Pre-Trial Order was issued on June 22, 2022.

The trial then ensued, during which petitioner presented its witnesses, namely: (1) Ms. Rosebelle Liu, petitioner's Office Manager; and (2) Mr. Adan T. Delamide, the Court-commissioned Independent Certified Public Accountant (ICPA).

On November 14, 2022, petitioner filed its *Formal Offer of Evidence*, to which respondent filed his *Comment (on Petitioner's Formal Offer of Evidence)* on November 22, 2022. In the Resolution dated January 27, 2023, the Court admitted petitioner's offered exhibits, except for (1) Exhibit "P-90" for failure to state the description and purpose thereof; (2) Exhibits "P-6", "P-6-1", "P6-2", "P-6-3", "P-6-4", "P-7", "P-7-1", "P-11", "P-12, "P-15-2", and "P-15-3", for failure to submit the originals for comparison; and (3) Exhibits "P-5" to "P-5-16" and "P-92 to "P-96", for failure to correspond with the description thereof.

Petitioner filed a Motion for Reconsideration on January 31, 2022, which the Court partially granted in the Resolution dated September 6, 2023, thereby admitting Exhibits "P-5" to "P-5-16", "P-6", "P-6-1", "P-6-2", "P-6-3", "P-6-4", "P-7", "P-7-1", "P-12", and "P-92" to "P-96", but still denying Exhibit "P-11", for failure to submit the original for comparison.

For his part, respondent offered the testimonies of Revenue Officers Roselyn M. Naron and Jaeson Leigh A. Ulangkaya.

After the presentation of his witnesses, respondent then filed his *Formal Offer of Evidence* on February 9, 2023, sans petitioner's comment thereon despite the opportunity given. Hence, in the Resolution dated June 14, 2023, the Court admitted all of respondent's offered exhibits. In the same Resolution, the parties were given thirty (30) days from notice to file their respective memoranda.

With the filing of respondent's Memorandum through registered mail on October 5, 2023, and petitioner's Memorandum on October 10, 2023, the instant case was submitted for decision on October 18, 2023."

On September 20, 2024, the Court in Division promulgated the assailed Decision.

On October 8, 2024, petitioner filed a "Motion for Reconsideration"[7] seeking the reversal and setting aside of the Decision dated September 20, 2024 and praying that a new one be rendered ordering respondent to refund to petitioner the amount of ₱951,459.67.

[7] Ibid., pp. 924-934, with Annexes.

On March 25, 2025, the Court in Division issued the assailed Resolution denying for lack of merit the petitioner's "Motion for Reconsideration."

On April 16, 2025, petitioner filed a "Motion for Extension of Time to File Petition for Review,"[8] stating that petitioner has until April 18, 2025 within which to file the Petition for Review. Petitioner prays for an extension of fifteen (15) days from April 15, 2025, or until May 3, 2025, within which to file the Petition for Review. On April 21, 2025, the Court issued a Minute Resolution[9] granting petitioner's "Motion for Extension of Time to File Petition for Review."

On April 25, 2025, petitioner filed the instant Petition for Review.[10]

On September 11, 2025, the Court *En Banc* issued a Minute Resolution[11] ordering respondent to file Comment on the Petition for Review within ten (10) days from notice.

On September 29, 2025, respondent filed a "Comment/Opposition (to the Petition for Review dated April 23, 2025)."[12]

On October 16, 2025, the Court *En Banc* issued a Minute Resolution[13] requiring petitioner to submit six additional copies of its "Comment/Opposition (to the Petition for Review dated April 23, 2025)," within five (5) days from notice.

On October 24, 2025, petitioner filed its "Compliance."[14]

On December 10, 2025, the Court *En Banc* issued a Minute Resolution[15] noting the "Compliance," and the "Comment/Opposition (to the Petition for Review dated April 23, 2025)." In the same Minute Resolution, the Court *En Banc* ordered the instant case submitted for decision.

THE ISSUE

"Whether or not the Court in Division erred in holding that petitioner failed to comply with the provisions of Section 112(A) of the NIRC of 1997, as amended, which resulted in the denial of the Petition for Review for lack of merit."

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[8] Rollo, pp. 1-3.
[9] Ibid., p. 5.
[10] Ibid., pp. 6-18, with Annexes.
[11] Ibid., p. 47.
[12] Ibid., pp. 50-64.
[13] Ibid., p. 66.
[14] Ibid., pp. 68-69.
[15] Ibid., p. 156.

THE ARGUMENTS

Petitioner states that tax refunds are civil in nature, as such, it need only preponderance of evidence to claim its refund.

Petitioner claims that the testimony of its witness Rosebelle Liu established its zero-rated sales to Energy Development Corporation (EDC), a renewable energy developer, for the 4th quarter of taxable year (TY) 2018. Petitioner's witness is competent to testify as regards to the transactions entered into by petitioner with EDC during the 4th quarter of TY 2018.

Petitioner maintains that the service agreement between petitioner and EDC for the 4th quarter of taxable year 2018 is a contract which may be established by oral evidence. The testimony of Ms. Liu is material in providing the existence of a contract for the sale of aerated drilling services to EDC for the period 4th quarter of taxable year 2018.

Moreover, petitioner insists that its contract with EDC can be established by the conduct of the parties, which can be manifested through the issuance of Billing Invoices, Official Receipts issued by petitioner and the actual payments made by EDC to petitioner. Thus, petitioner satisfies the requirement that it is engaged in zero-rated or effectively zero-rated sales, during the 4th quarter of taxable year 2018.

Conversely, respondent submits that Court in Division did not deny the admissibility of Ms. Liu's testimony through her Judicial Affidavit despite the objection of respondent, but, the Court in Division did not give probative value to the said testimony for failure of petitioner to establish that there was indeed Sales of Services to EDC for the 4th quarter of TY 2018.

Respondent contends that there was no contract or service agreement that exists during the 4th quarter of TY 2018, since petitioner's Contract for Aerated Fluids drilling works with EDC was in effect only until January 1, 2017.

Thus, the Petition for Review must be denied for failure of petitioner to present sufficient evidence to prove its claim.

THE RULING OF THE COURT *EN BANC*

Timeliness of the Petition for Review

On September 24, 2024, the petitioner received the Decision of the Court in Division. On October 8, 2024, petitioner filed a Motion for Reconsideration of the said Decision. On March 25, 2025, the Court in Division issued the assailed Resolution denying petitioner's motion. Said Resolution was received by petitioner through its counsel on April 3, 2025.

From receipt of the said Resolution on April 3, 2025, petitioner had until April 18, 2025 within which to file the Petition for Review before the Court *En Banc.*

On April 16, 2025, petitioner filed a "Motion for Extension of Time to File Petition for Review," praying that petitioner be given an additional period of fifteen (15) days from April 15, 2025, or until May 3, 2025 within which to file this Petition for Review. The Motion was granted in the Minute Resolution dated April 21, 2025.[16]

The "Petition for Review" was filed on April 25, 2025. Hence, this Petition for Review was timely filed.

The Court shall now proceed to determine the merits of the Petition for Review.

After a careful review of the arguments raised by the parties, the Court *En Banc* finds no reason to reverse the Decision and Resolution of the Court in Division. The records of the case show that petitioner merely rehashed the very same arguments in its previous pleadings all of which have been thoroughly discussed and passed upon by the Court in Division in the assailed Decision and similarly in the assailed Resolution. Nonetheless, the Court *En Banc* shall discuss the issues raised by the parties to stress the salient points in the assailed Decision and assailed Resolution.

Petitioner was not able to establish that it was engaged in zero-rated sales or effectively zero-rated sales during the 4th quarter of 2018.

Section 112 of the National Internal Revenue Code (NIRC) of 1997, as last amended by Republic Act No. 10963,[17] provides, in part, as follows:

"SEC. 112. *Refunds or Tax Credits of Input Tax.* —

[16] Ibid., p. 5.
[17] AN ACT AMENDING SECTIONS 5, 6, 24, 25, 27, 31, 32, 33, 34, 51, 52, 56, 57, 58, 74, 79, 84, 86, 90, 91, 97, 99, 100, 101, 106, 107, 108, 109, 110, 112, 114, 116, 127, 128, 129, 145, 148, 149, 151, 155, 171, 174, 175, 177, 178, 179, 180, 181, 182, 183, 186, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 232, 236, 237, 249, 254, 264, 269, AND 288; CREATING NEW SECTIONS 51-A, 148-A, 150-A, 150-B, 237-A, 264-A, 264-B, AND 265-A; AND REPEALING SECTIONS 35, 62, AND 89; ALL UNDER REPUBLIC ACT 8424, OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, AND FOR OTHER PURPOSES.

(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, except transitional input tax, to the extent that such input tax has not been applied against output tax: *Provided, however,* That in the case of zero-rated sales under Section 106(A)(2)(a)(1), (2) and (b) and Section 108(B)(1) and (2), the acceptable foreign currency exchange proceeds thereof had been duly accounted for in accordance with the rules and regulations of the *Bangko Sentral ng Pilipinas* (BSP): *Provided, further,* That where the taxpayer is engaged in zero-rated or effectively zero-rated sale and also in taxable or exempt sale of goods of properties or services, and the amount of creditable input tax due or paid cannot be directly and entirely attributed to any one of the transactions, it shall be allocated proportionately on the basis of the volume of sales: *Provided, finally,* That for a person making sales that are zero-rated under Section 108(B)(6), the input taxes shall be allocated ratably between his zero-rated and non-zero-rated sales.

xxx xxx xxx

(C) *Period within which Refund 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 the official receipts or invoices and other documents in support of the application filed in accordance with Subsections (A) and (B) hereof: *Provided,* That should the Commissioner find that the grant of refund is not proper, the Commissioner must state in writing the legal and factual basis for the denial.

In case of full or partial denial of the claim for tax refund, the taxpayer affected may, within thirty (30) days from the receipt of the decision denying the claim, appeal the decision with the Court of Tax Appeals: *Provided, however,* That failure on the part of any official, agent, or employee of the BIR to act on the application within the ninety (90)-day period shall be punishable under Section 269 of this Code."

The foregoing provision laid down certain requisites which the taxpayer-applicant must comply with to successfully obtain a credit/refund of input VAT. The said requisites are classified as follows:

<u>As to the timeliness of the filing of the administrative and judicial claims:</u>

1. the refund claim is filed with the BIR within two (2) years after the close of the taxable quarter when the sales were made;[18]

2. in case of full or partial denial of the refund claim rendered within a period of ninety (90) days from the date of submission of the official receipts or invoices and other documents in support of the application, the judicial claim shall be filed with this Court within thirty (30) days from receipt of the decision;

With reference to the taxpayer's registration with the BIR:

3. the taxpayer is a VAT-registered person;[19]

In relation to the taxpayer's output VAT:

4. the taxpayer is engaged in zero-rated or effectively zero-rated sales;[20]

5. for zero-rated sales under Section 106(A)(2)(1) and (2); 106(B); and 108(B)(1) and (2), the acceptable foreign currency exchange proceeds have been duly accounted for in accordance with the *Bangko Sentral ng Pilipinas* (BSP) rules and regulations;[21]

As regards the taxpayer's input VAT being refunded:

6. the input taxes are not transitional input taxes;[22]

7. the input taxes are due or paid;[23]

8. the input taxes claimed are attributable to zero-rated or effectively zero-rated sales. However, where there are both zero-rated or effectively zero-rated sales and taxable or exempt sales, and the input taxes cannot be directly and entirely attributable to any of these sales, the input taxes shall be proportionately allocated on the basis of sales volume;[24] and

9. the input taxes have not been applied against output taxes during and in the succeeding quarters.[25]

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[18] *Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 166732, April 27, 2007; *San Roque Power Corporation vs. Commissioner of Internal Revenue*, G.R. No. 180345, November 25, 2009; and *AT&T Communications Services Philippines, Inc., vs. Commissioner of Internal Revenue*, G.R. No. 182364, August 3, 2010.

[19] *Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue*, supra; *San Roque Power Corporation vs. Commissioner of Internal Revenue*, supra; and *AT&T Communications Services Philippines, Inc., vs. Commissioner of Internal Revenue, supra.*

[20] *Ibid.*

[21] *Ibid.*

[22] *Ibid.*

[23] *Ibid.*

[24] *Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue*, supra; and *San Roque Power Corporation vs. Commissioner of Internal Revenue, supra.*

[25] *Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue, supra*; *San Roque Power Corporation vs. Commissioner of Internal Revenue, supra*; and *AT&T Communications Services Philippines, Inc. vs. Commissioner of Internal Revenue, supra.*

It must be emphasized that in cases filed before this Court, which are litigated *de novo*, party-litigants must prove <u>every minute aspect</u> of their case.[26] Thus, it behooves petitioner to show compliance with each of the foregoing requisites. As a corollary, **the absence of *any* of the said requisites is already a valid ground to deny the refund claim.**

Records show that petitioner is a VAT-registered person/entity, with TIN 251-156-024-000.[27]

It was established in the assailed Decision that petitioner timely filed its administrative claim on February 15, 2021, and judicial claim on June 4, 2021.[28]

However, an examination of the records reveals that petitioner was not able to prove the requirement that it must be engaged in zero-rated or effectively zero-rated sales.

The Court *En Banc* agrees with the ruling of the Court in Division that petitioner was unable to present substantial evidence that it has zero-rated sales to EDC for the 4th quarter of taxable year 2018.

We quote with approval the pertinent portions of the assailed Decision:[29]

> "The *fourth* requisite requires the taxpayer to engage in zero-rated or effectively zero-rated sales.
>
> To recall, petitioner claims in its letter application for a VAT refund, that during the period October 1, 2018 to December 31, 2018, it has accumulated excess or unutilized input VAT in the amount of P951,459.67, arising from its local purchases of goods and services, purchases of services rendered by non-residents and importation of non-capital goods attributable to its zero-rated sale of service to the EDC, a Renewable Energy (RE) Developer, for the 4th quarter, of taxable year 2018. Thus, its sales of services to the latter are considered zero-rated under Section 108 (B)(3) of the NIRC of 1997, as amended and Section 15 (G) of RA No. 9513.
>
> Petitioner, however, failed to offer any evidence to establish the kind of services it rendered to EDC in the 4th quarter of taxable

[26] *Edison (Bataan) Cogeneration Corporation vs. Commissioner of Internal Revenue, etseq.*, G.R. Nos. 201665 and 201668, August 30, 2017; *Commissioner of Internal Revenue vs. Philippine National Bank*, G.R. No. 180290, September 29, 2014; *Commissioner of Internal Revenue vs. United Salvage and Towage (Phils.), Inc.*, G.R. No. 197515, July 2, 2014; *Dizon vs. Court of Tax Appeals, et al.*, G.R. No. 140944, April 30, 2008; *Atlas Consolidated Mining and Development Corporation vs. Commissioner of Internal Revenue*, G.R. No. 145526, March 16, 2007; and *Commissioner of Internal Revenue vs. Manila Mining Corporation*, G.R. No. 153204, August 31, 2005.

[27] Exhibit "P-1".

[28] Decision, pp. 9-10.

[29] Decision, pp. 11-12.

year 2018 that would qualify as zero-rated sales under Section 108 (B)(3) of the NIRC of 1997, as amended. Other than the bare allegation that during the 4th quarter of taxable year 2018 it rendered aerated drilling services to EDC pursuant to a contract entered into by the parties to provide the latter aerated drilling services on its RE projects, no proof of any contract or service agreement in full force and effect during the subject period was adduced by petitioner. The Contract for Aerated Fluids Drilling Works dated January 14, 2014 entered by and between petitioner and EDC, states, in part, as follows:

> '1.32 '**Effective Date**' means January 1, 2014.
>
> xxx xxx xxx
>
> 4. TERM
>
> Unless sooner terminated in accordance with this Contract, **this Contract shall be effective from and after the Effective Date and shall continue to be in full force and effect <u>for a period of thirty *(sic)* (36) months from the Effective Date or completion of the Geothermal Well(s) in progress at the end of the foregoing 36 month period</u>**, whichever is later (the 'Term'). *(Emphases and underscoring added)*

Based on the foregoing clauses or stipulations, petitioner's *Contract for Aerated Fluids Drilling Works with EDC was in full force and effect only until* ***January 1, 2017****, thirty-six (36) months from* ***January 1, 2014****, the Effective Date of the Contract.* Petitioner failed to adduce proof of the said Geothermal Well(s) completion date, if any, nor did it present any evidence of extension or amendment of the Term of the Contract. Clearly, the materiality and relevancy of the said *Contract for Aerated Fluids Drilling Works* is insufficient to prove entitlement to VAT zero-rating. Accordingly, the Court is unable to verify whether petitioner's local purchases of goods and services, purchases of services rendered by non-residents, and importation of non-capital goods are attributable to its zero-rated sale of service to EDC, *an RE Developer*, for the 4th quarter of taxable year 2018. Thus, petitioner's sales to EDC shall not be considered zero-rated sales.

At this juncture, it is plain that petitioner failed to establish the *fourth* requisite to obtain a credit/refund of input VAT successfully. Such being the case, it becomes unnecessary to address petitioner's compliance with the other requisites.

> It must be emphasized that actions for tax refund or credit, as in the present case, are in the nature of tax exemptions. As such, they are regarded as a derogation of sovereign authority and construed *strictissimi juris* against the person or entity claiming the refund. The pieces of evidence presented entitling a taxpayer to an exemption are also *strictissimi* scrutinized and must be duly proven. Hence, an applicant for a claim for tax refund or tax credit must not only prove entitlement to the claim but also compliance with all the documentary and evidentiary requirements."

It is the taxpayer-claimant that has the burden of proof to establish the factual basis of his or her claim for tax credit or refund.[30] Tax refunds are in the nature of tax exemptions. As such, they are regarded as in derogation of sovereign authority and to be construed *strictissimi juris* against the person or entity claiming the refund.[31] Thus, **an applicant for a claim for tax refund or tax credit must not only prove entitlement to the claim but also compliance with all the documentary and evidentiary requirements.**[32] Strict adherence to the conditions prescribed by law is required of the taxpayer.[33]

Inasmuch as the absence of any of the requirements is a valid basis for denial of refund claim, it is useless for this Court to discuss whether petitioner has complied with the other requirements for refund claim. In light of the foregoing considerations, the Court *En Banc* finds that petitioner has not fully complied with the requisites to successfully obtain a credit/refund of input VAT. Such being the case, the instant claim for refund must be denied.

The findings of fact by the CTA in Division are not to be disturbed without any showing of grave abuse of discretion considering that the members of the Division are in the best position to analyze the documents presented by the parties.[34]

In view of the foregoing discussions, the Court *En Banc* finds no cogent reason to reverse the assailed Decision and assailed Resolution.

ACCORDINGLY, the Petition for Review is **DENIED for lack of merit.**

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[30] *Citibank N.A. vs. Court of Appeals and Commissioner of Internal Revenue*, G.R. No. 107434, October 10, 1997.

[31] *Commissioner of Internal Revenue v. S.C. Johnson and Son, Inc., et al.*, G.R. No. 127105, June 25, 1999.

[32] *Eastern Telecommunications Philippines, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 183531, March 25, 2015, *citing J.R.A. Philippines, Inc. vs. CIR*, G.R. No. 171307, August 28, 2013.

[33] *Steag State Power, Inc. (Formerly State Power Development Corporation) vs. Commissioner of Internal Revenue*, G.R. No. 205282, January 14, 2019.

[34] *Republic of the Philippines, represented by the Commissioner of Internal Revenue vs. Team (Phils.) Energy Corporation (formerly Mirant (Phils.) Energy Corporation)*, G. R. No. 188016, January 14, 2015, citing Sea-Land Service, Inc. vs. Court of Appeals, G.R. No. 122605, April 30, 2001.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

WE CONCUR:

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
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

CERTIFICATION

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