REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

CHEVRON HOLDINGS, INC.,
Respondent.

CTA EB NO. 1950
(CTA Case No. 8946)

x - x

CHEVRON HOLDINGS, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB NO. 1951
(CTA Case No. 8946)

Present:
DEL ROSARIO, *P.J.,*
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, *and*
MODESTO-SAN PEDRO, *JJ.*

Promulgated:
OCT 0 8 2020 3:05 p.m.

x- x

RESOLUTION

RINGPIS-LIBAN, *J.*:

This resolves the following:

1) "Motion for Partial Reconsideration (Re: Decision dated June 3, 2020)"[1] ("Motion for Partial Reconsideration") filed

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[1] Rollo, pp. 207-246.

by Chevron Holdings, Inc. ("CHI") on July 01, 2020, with "Opposition (Re: Motion for Partial Reconsideration)"[2] filed by the Commissioner of Internal Revenue ("CIR") on August 17, 2020, seeking to:

a. Reconsider and reverse the Decision[3] promulgated on June 03, 2020 ("Assailed Decision");

b. Reverse and set aside the March 14, 2018 Decision and September 24, 2018 Resolution of the Court of Tax Appeals First Division ("First Division") in CTA Case No. 8946, insofar as it partially denied Petitioner's claim for refund of its excess and unutilized input value-added tax ("VAT") on purchase of goods and services attributable to zero-rated sales for the third and fourth quarters of 2012;

c. Remand the case to the First Division;

d. Order the reopening of trial to allow CHI to present its supplemental evidence; and

e. Order the CIR to refund or issue in favor of CHI a tax credit certificate (TCC) in the amount of Php32,400,108.14 representing CHI's excess and unutilized input VAT for the third and fourth quarters of 2012;

2) "Motion for Reconsideration (Re: Decision promulgated 3 June 2020)"[4] ("Motion for Reconsideration") filed by the CIR on June 30, 2020 *via* registered mail, with "Comment (Re: Respondent's Motion for Reconsideration dated June 29, 2020)"[5] filed by CHI on August 03, 2020, praying that the Assailed Decision be set aside and another one be rendered denying the entire claim for refund.

The dispositive portion of the Assailed Decision reads:

"**WHEREFORE**, premises considered, the Court **DENIES** the instant Petitions for Review for lack of merit. The Decision dated March 14, 2018 and the Resolution dated

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[2] *Id.*, pp. 291-298.
[3] *Id.*, pp. 184-206.
[4] *Id.*, pp. 247-257.
[5] *Id.*, pp. 278-290.

September 24, 2018 of the First Division in CTA Case No. 8946 are **AFFIRMED**.

SO ORDERED."[6]

In its Motion for Partial Reconsideration, CHI claims that its clients are non-resident foreign corporations doing business outside the Philippines; that it properly claimed as input VAT credit for the third and fourth quarters of calendar year 2012 the input VAT on purchases of capital goods exceeding Php1 Million; that it sufficiently proved the existence of its reported input VAT carry-over from previous year; that claims for refund of erroneously paid taxes, like any other ordinary civil case, necessitate only preponderance of evidence for its approbation; and that it established sufficient grounds to merit the reopening of the case to present supplemental evidence.

On the other hand, the CIR maintains in his Motion for Reconsideration that the law requires that only "creditable input taxes" that are "directly attributable" may be refunded, and that CHI fell short of proving the veracity of its claim for refund.

We resolve to deny both motions for lack of merit.

It appears that the arguments raised by CHI and the CIR in their motions are mere recapitulation of the arguments they have raised in their respective Petitions for Review filed with this Court, which as We have previously pointed out as also a reproduction of their motions for partial reconsideration[7] filed with the First Division. Moreover, these issues have been amply considered, weighed and resolved in the Assailed Decision. Thus, to discuss anew the explanation of the Court on these matters is superfluity.

In sum, the Court *En Banc* finds no cogent reason to warrant a reconsideration of the Assailed Decision.

WHEREFORE, premises considered, Chevron Holdings, Inc.'s "Motion for Partial Reconsideration (Re: Decision dated June 3, 2020)" and Commissioner of Internal Revenue's "Motion for Reconsideration (Re: Decision promulgated 3 June 2020)" are **DENIED** both for lack of merit.

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6 *Id.,* pp. 205.
7 Docket, pp. 3750-3761 and 3762-3787.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice