REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

SAN CARLOS SOLAR ENERGY INC., *Petitioner,*	**CTA EB No. 2562** (CTA Case No. 9576)
	Present:
-versus-	**DEL ROSARIO,** *PJ,* **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** and **ANGELES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: JAN 10 2024 3:25 pm

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RESOLUTION

REYES-FAJARDO, *J.*:

In the Decision[1] dated April 27, 2023, CTA EB No. 2562 was disposed as follows:

> **WHEREFORE**, the Petition for Review dated January 31, 2022, filed by San Carlos Solar Energy Inc., is **DENIED**, for lack of merit. The Petition for Review filed by San Carlos Solar Energy Inc. in CTA Case No. 9576, is **DISMISSED**, on jurisdictional ground.
>
> **SO ORDERED.**

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1 *Rollo,* pp. 637-645.

In so ruling, we found that petitioner failed to sternly observe the 120+30 days mandatory and jurisdictional period enshrined in Section 112(C) of the 1997 National Internal Revenue Code (NIRC), as amended, in relation to Section 7(a)(1) and (2) of Republic Act (RA) No. 1125, as amended by RA No. 9282.

Specifically, petitioner's administrative claim for input VAT refund covering said periods, and its supporting documents were filed on November 3, 2016. Counting one hundred twenty (120) days therefrom, the BIR had until March 3, 2017 to decide on said administrative claim. As no BIR adverse decision was received by petitioner as of March 3, 2017, the law considered such administrative claim as denied. Counting another thirty (30) days from March 3, 2017, petitioner had until April 3, 2017 to seek judicial redress. *Ergo*, petitioner's belated filing of its Petition for Review on April 12, 2017 resulted in the Court in Division's lack of jurisdiction over petitioner's judicial claim for input VAT refund for the four (4) quarters of Calendar Year (CY) 2015.

In its Motion for Reconsideration[2] filed on May 19, 2023, petitioner argues that: (1) Section 112(C) of the NIRC, as amended, does not require that respondent's adverse decision on its administrative claim for input VAT refund, be received within the 120-day period; and (2) it complied with said provision of law. For these reasons, petitioner believes that the Court possesses jurisdiction to hear its judicial claim for input VAT refund covering the four (4) quarters of CY 2015.

On the other hand, respondent failed to file comment/opposition, despite notice.[3]

The Motion is denied.

The points put forward by petitioner in its motion were already addressed, discussed, and found wanting in the Decision dated April 27, 2023. Reinventing the wheel simply dwindles our time and resources. *Social Justice Society (SJS) Officers v. Lim*[4] decreed:

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2 *Id.* at 663-680.

3 See Records Verification dated July 13, 2023. *Id.* unpaginated.

4 G.R. No. 187836, March 10, 2015 (Resolution on Motion for Reconsideration).

> The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; and it would be a needless act, too, with respect to issues raised for the first time, these being, as above stated, deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); i.e., the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.

WHEREFORE, petitioner's Motion for Reconsideration, filed on May 19, 2023, is **DENIED,** for lack of merit. The Decision dated April 27, 2023, is **AFFIRMED.**

SO ORDERED.

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

We Concur:

ROMAN G. DEL ROSARIO
Presiding Justice

I join the dissenting opinion of Associate Justice Jean Marie A. Bacorro-Villena.
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

I reiterate my Dissenting Opinion.
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

I reiterate my previous Dissenting Opinion.
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice