REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-*versus*-

COLT COMMERCIAL, INC.,
Respondent.

CTA *EB* NO. 2086
(CTA Case No. 9539)

Present:

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

Promulgated:
FEB 18 2021 4:20pm

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RESOLUTION

MODESTO-SAN PEDRO, J.:

For resolution is petitioner's **Motion for Reconsideration** (hereinafter referred to as "Motion"), filed on 2 September 2020, with respondent's **Comment to Petitioner's Motion for Reconsideration dated 1 September 2020** (hereinafter referred to as "Comment"), posted on 22 October 2020.

In his Motion, petitioner moves for the reconsideration of the Court *En Banc*'s Decision, promulgated on 21 July 2020, denying his Petition for Review for lack of merit. The dispositive portion provides:

> "**WHEREFORE**, premises considered, the instant Petition for Review is hereby **DENIED** for lack of merit. Accordingly, the Court in Division's Decision promulgated on 14 January 2019 and the Resolution dated 28 May 2019 are hereby **AFFIRMED.**
>
> **SO ORDERED.**"

In this case, petitioner argues that the Court *En Banc* erred in affirming the Decision and Resolution of the Court in Division.

Petitioner explains that not only was the input tax sought to be refunded carried over by respondent in its subsequently filed value-added tax ("VAT") returns, but the said claimed amount also includes excess input tax from respondent's 1st to 2nd quarters of 2014. Hence, he contends that these instances prove that the tax being claimed has already been applied against its output tax.

Further, petitioner contends that respondent failed to prove that it had complied with the documentary requirements prescribed under ***Revenue Memorandum Order ("RMO") No. 53-98*** at the administrative level. On this basis, he points out that the herein case should be struck down since a judicial claim for refund is not an original action but an appeal of an unsuccessful administrative claim.

As for respondent's judicial claim, petitioner posits that respondent failed to substantiate its claim since it was not able to comply with the invoicing and accounting requirements under the Tax Code and was unable to submit the Philippine Economic Zone Authority ("PEZA") and Subic Bay Metropolitan Authority ("SBMA") certificates of registration of its clients/customers.

Lastly, he stresses that this case, being a tax refund case should be strictly construed against respondent. Hence, it has the burden of proving that it was able to satisfy its claim by presenting all the required documentary and evidentiary requirements.

In its Comment, respondent belies the contention of petitioner. It explains that this Court was already able to prove that the claimed input tax was not applied against its output tax.

Respondent argues that the assertions of petitioner is contrary to the findings of the Independent Certified Public Accountant ("ICPA") Sonny S. Bonilla that its excess input tax was not used on carry-over and that it is entitled to the input tax being claimed.

Respondent also echoes the Court *En Banc*'s findings that it complied with the invoicing and accounting requirements under the Tax Code and that its failure to present the PEZA and SBMA certificates of registration does not disqualify its claim for refund/credit since it was able to present, in lieu of said documents, the PEZA Confirmation Letters.

After a careful perusal of the foregoing arguments, the Court *En Banc* finds that the same are mere rehash of the matters raised in his Petition for Review, which the Court had exhaustively passed upon in the assailed Decision.

Considering that petitioner failed to raise any matter worthy of this Court's attention, the Court *En Banc* finds no cogent reason to modify or reverse the assailed Decision.

WHEREFORE, premises considered, petitioner's Motion for Reconsideration is **DENIED** for lack of merit.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice