CTA Form No. 8 (For DCC)

22-000199-0054

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRS DIVISION

CTA CASE NO. 10854

BOEHRINGER INGELHEIM (PHILIPPINES), INC.,
Petitioner,

- versus -

NOTICE OF RESOLUTION

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

ATTY. AYESHA HANIA B. GUILING-MATANOG
ATTY. BRYAN ANTHONY C. DIEGO
Bureau of Internal Revenue
Room 703, Litigation Division, BIR National Office Building
Sen. Miriam P. Defensor-Santiago Avenue
Diliman, Quezon City

CASTILLO LAMAN TAN PANTALEON & SAN JOSE
2nd to 5th and 9th Floors, The Valero Tower
122 Valero Street, Salcedo Village, Makati City

GREETINGS:

You are hereby notified by these presents that on **March 25, 2025,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **March 27, 2025.**

Atty. Margarette Y. Guzman
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

BOEHRINGER INGELHEIM (PHILIPPINES), INC.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 10854

Members:

DEL ROSARIO, *P.J., Chairperson,*
BACORRO-VILLENA, *and*
CUI-DAVID, *JJ.*

Promulgated:

MAR 25 2025, 10:05AM

x- x

RESOLUTION

CUI-DAVID, J.:

This resolves respondent's *Motion for Partial Reconsideration (Re: Decision promulgated on 17 December 2024) (Motion),* filed personally on January 14, 2025, and electronically on January 15, 2025, with petitioner's *Opposition (to the Motion for Partial Reconsideration dated January 14, 2025)* filed personally on January 27, 2025, and electronically on January 28, 2025.

Respondent seeks the partial reversal and setting aside of the Decision dated December 17, 2024 (assailed Decision), which contains the following dispositive portion:

> **WHEREFORE**, the present *Petition for Review* is **PARTIALLY GRANTED**.
>
> Accordingly, respondent is ordered to refund in favor of petitioner the amount of **₱104,126,887.43,** representing VAT erroneously paid on the importation of prescription drugs and medicines for diabetes, high cholesterol and hypertension for the period from July 1, 2020 to November 30, 2020.
>
> **SO ORDERED.**

Respondent disagrees with the Court's finding that petitioner is partially entitled to the refund sought because petitioner failed to prove that the input tax on its imported items was not reported and claimed as input tax credit in its monthly and/or quarterly value-added tax (VAT) returns pursuant to Section 3 of Revenue Regulations (RR) No. 18-2020. Respondent contends that petitioner's refund claim should be denied due to its failure to substantiate at the administrative level. He emphasizes that the burden of proof lies with petitioner to prove its entitlement to the refund and that tax refunds must be construed in *strictissimi juris* against the taxpayer.

Petitioner contends that it submitted documents in compliance with the law and the directives of the Bureau of Internal Revenue (BIR), particularly Revenue Memorandum Order (RMO) No. 36-2020, which was the prevailing regulation at the time of the refund claim. RMO No. 36-2020 did not prescribe a specific format as to how the input tax to be claimed for refund must be presented in the Quarterly VAT Return and the Monthly VAT Declaration. It also did not require the denial of a refund claim for mere failure of a taxpayer to format its Quarterly VAT Return and Monthly VAT Declaration in a certain way. Petitioner adds that it did not claim the input tax subject of its refund claim as an input tax credit. Petitioner's evidence proved the factual and legal bases for its refund claim, while respondent failed to present evidence during the trial to prove that the subject transaction was not covered by exemption.

The present Motion lacks merit.

At the outset, respondent's Motion merely reiterates arguments already raised in the instant Petition for Review, which have been thoroughly addressed in the assailed Decision. The factual and legal grounds cited in the assailed Decision formed the basis for partially granting petitioner's refund claim. However, respondent failed to specify which findings or conclusions were allegedly contrary to law or unsupported by evidence. Instead, respondent asserts that the assailed Decision was erroneous without substantiating the claim.

As explained in *Social Justice Society (SJS) Officers v. Lim*:[1]

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[1] G.R. Nos. 187836 & 187916 (Resolution), March 10, 2015 [Per J. Perez, *En Banc*].

The grounds relied on being mere reiterations of the issues already passed upon by the Court, there is no need to "cut and paste" pertinent portions of the Decision or re-write the *ponencia* in accordance with the outline of the instant motion.

As succinctly put by then Chief Justice Andres R. Narvasa in *Ortigas and Co. Ltd. Partnership v. Judge Velasco* on the effect and disposition of a 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.

The assailed Decision found that petitioner's evidence supported its claim for a partial refund. Respondent has failed to present any compelling argument to overturn this conclusion.

WHEREFORE, premises considered, the *Motion for Partial Reconsideration (Re: Decision promulgated on 17 December 2024)* is **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

ON OFFICIAL BUSINESS
JEAN MARIE A. BACORRO-VILLENA
Associate Justice