REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

MANULIFE DATA SERVICES, INC.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA *EB* NO. 2066
(CTA Case No. 8878)

x- x

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

MANULIFE DATA SERVICES, INC.,
Respondent.

CTA *EB* NO. 2068
(CTA Case No. 8878)

Present:

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

Promulgated: MAY 19 2021 11:50am

x- x

RESOLUTION

MANAHAN, J.:

This resolves the following:

1. Manulife Data Services, Inc.'s (Manulife) *Motion for Reconsideration (Re: Decision dated 15 July 2020)* filed through registered mail on August 4, 2020,[1] without the Commissioner of Internal Revenue's

[1] *Rollo*, pp. 113-120.

(CIR) comment, per Records Verification [2] dated January 13, 2021; and

2. CIR's *Motion for Reconsideration (Re: Decision dated July 15, 2020)*,[3] filed on September 1, 2020, with Manulife's *Comment/Opposition (Re: BIR's Motion for Reconsideration dated 01 September 2020)* filed on October 16, 2020.

Both parties assail the Court *En Banc*'s Decision, dated July 15, 2020, denying the parties' respective appeals, as follows:

> **WHEREFORE**, the Petition for Review filed by Manulife Data Services, Inc., docketed as CTA EB No. 2066, and the Petition for Review filed by the Commissioner of Internal Revenue, docketed as CTA EB No. 2068, are **DENIED** for lack of merit.
>
> **SO ORDERED.**[4]

The Court *En Banc* found no compelling reason to reverse or modify the findings of the Court in Division in the Decision dated November 14, 2018, which stated:

> **WHEREFORE**, premises considered, the instant Petition for Review is **PARTIALLY GRANTED**. Accordingly, respondent is **ORDERED TO REFUND OR ISSUE A TAX CREDIT CERTIFICATE** in favor of petitioner in the amount of **EIGHT MILLION FOUR HUNDRED SIXTY THOUSAND TWO HUNDRED TWENTY-FIVE PESOS AND TWENTY-FOUR CENTAVOS (P8,460,225.24)**, representing its excess input VAT attributable to its zero-rated sales/receipts for the four quarters of CY 2012.
>
> **SO ORDERED**.[5]

Manulife, in its *Motion for Reconsideration*, once again argues that while it was not able to present foreign certificates of incorporation for eight (8) of its clients, it was able to show through the service agreements and testimony of its witnesses that said clients are duly registered and existing under the

---

[2] *Rollo*, p. 141.
[3] *Rollo*, pp. 122-131.
[4] *Rollo*, p. 106.
[5] *Rollo*, p. 62.

laws of the foreign jurisdiction where they do business. Manulife further argues that the findings of the independent certified public accountant (ICPA) should be given greater weight considering that no objections were raised as to the findings.

On the other hand, the CIR reiterates his arguments that Manulife did not submit complete documents in support of its administrative claim for refund/tax credit, which is thus, fatal to Manulife's claim.

Both motions are denied.

The parties' respective *Motions* clearly do not raise new issues or arguments which would compel this Court to modify or reverse the assailed Decision.

In *Madeleine Mendoza-Ong v. Hon. Sandiganbayan and People of the Philippines*,[6] the Supreme Court ruled that courts need not tackle those rehash or reiterated arguments, *to wit*:

> Concerning the first ground abovecited, the Court notes **that the motion contains merely a reiteration or rehash of arguments already submitted to the Court and found to be without merit.** Petitioner fails to raise any new and substantial arguments, and no cogent reason exists to warrant a reconsideration of the Court's Resolution. **It would be a useless ritual for the Court to reiterate itself**. (*Emphasis supplied*)

WHEREFORE, Manulife Data Services, Inc.'s *Motion for Reconsideration (Re: Decision dated 15 July 2020)* filed through registered mail on August 4, 2020, and the Commissioner of Internal Revenue's *Motion for Reconsideration (Re: Decision dated July 15, 2020)*,[7] filed on September 1, 2020, are both **DENIED** for lack of merit.

SO ORDERED.

---

[6] G.R. Nos. 146368-89, October 18, 2004.
[7] *Rollo*, pp. 122-131.

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice