

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CBK POWER COMPANY
LIMITED,

CTA CASE NO. 10137

Petitioner, Members:

- versus -

DEL ROSARIO, *P.J.*, Chairperson,
MANAHAN, *and*
REYES-FAJARDO, *JJ.*

COMMISSIONER OF INTERNAL
REVENUE,

Promulgated:

Respondent.

SEP 14 2023, 2:00PM

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RESOLUTION

DEL ROSARIO, P.J.:

This resolves respondent's **Motion for Partial Reconsideration (Re: Decision dated 10 May 2023)** filed on June 6, 2023, *sans* petitioner's comment as per Records Verification dated July 12, 2023.

Respondent seeks partial reconsideration of the Decision dated May 10, 2023¹ (assailed Decision) and prays that a new one be rendered denying the entire claim for refund.

The dispositive portion of the assailed Decision reads:

"WHEREFORE, premises considered, the present Petition for Review is **PARTIALLY GRANTED**. Accordingly, respondent is **ORDERED TO REFUND or TO ISSUE A TAX CREDIT CERTIFICATE** in favor of petitioner in the amount of **₱10,138,275.14**, representing its unutilized input VAT attributable to its valid zero-rated sales for the first quarter of CY 2017.

SO ORDERED."

¹ CTA Docket, Vol. IV, pp. 1863-1893.



Respondent submits that the Court erred in ruling that petitioner is partially entitled to the claim for refund of alleged unutilized input value-added tax (VAT) attributable to its valid zero-rated sales for the first quarter of calendar year (CY) 2017. Respondent asserts that petitioner is not entitled to the subject claim as petitioner's purchases of local supply of goods, properties and services needed for the development, construction and installation of its plant facilities, as well as the whole process of exploring and developing renewable energy sources up to its conversion into power, are zero-rated in accordance with Sections 106(A)(2)(c) and 108(B)(3) of the National Internal Revenue Code of 1997, as amended by Republic Act (RA) No. 9337 in relation to Section 15(g) of RA No. 9513. Hence, no input tax should have been paid on those transactions.

THE COURT'S RULING

After careful evaluation of respondent's arguments, the Court resolves to deny respondent's Motion for Partial Reconsideration.

The Court finds that the arguments interposed by respondent are mere rehash or amplification of his previous arguments in his Answer² which were sufficiently considered and addressed by the Court in the assailed Decision. There is no need to discuss the same arguments again in resolving the present Motion for Partial Reconsideration.

The pronouncement in *Social Justice Society (SJS) Officers, et al. vs. Lim*,³ which cited *Ortigas and Co. Ltd. Partnership vs. Judge Velasco*,⁴ is instructive:

"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

² CTA Docket, Vol. II, pp. 614-621.

³ G.R. Nos. 187836 & 187916, March 10, 2015.

⁴ G.R. Nos. 109645 & 112564, March 4, 1996.

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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; xxx. **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."**
(*Boldfacing supplied*)

All told, the Court finds no cogent reason to warrant a modification or reversal of the assailed Decision.

WHEREFORE, premises considered, respondent's **Motion for Partial Reconsideration (Re: Decision dated 10 May 2023)** is hereby **DENIED** for lack of merit.

SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice

WE CONCUR:


CATHERINE T. MANAHAN
Associate Justice

(*No Part*)
MARIAN IVY F. REYES-FAJARDO
Associate Justice