REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

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CARMEN COPPER CORPORATION, Petitioner, **- versus -** **COMMISSIONER OF INTERNAL REVENUE,** Respondent.	**CTA EB No. 1651** (CTA Case No. 8873) ***Present:*** **DEL ROSARIO,** P.J., **CASTAÑEDA, JR.,** **UY,** **FABON-VICTORINO,** **MINDARO-GRULLA,** **RINGPIS-LIBAN,** and **MANAHAN,** JJ. ***Promulgated:*** JAN 29 2019 4:05 p.m.

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RESOLUTION

UY, J.:

For resolution is petitioner's **"MOTION FOR RECONSIDERATION (of the Decision dated 19 October 2018)"**[1] filed on November 27, 2018, with respondent's **"OPPOSITION (Re: Motion for Reconsideration)"**[2] filed on December 27, 2018. In the said Motion, petitioner prays for the reconsideration of the Court's Decision dated October 19, 2018, the dispositive portion of which reads:

> "**WHEREFORE,** in light of the foregoing considerations, the instant *Petition for Review* is **DENIED** for lack of merit. The Decision dated December 16, 2016 and the Resolution dated April 20, 2017 rendered by the Court in Division in CTA Case No. 8873 are hereby

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[1] Docket, pp. 120 to 127.
[2] Docket, pp. 132 to 136.

AFFIRMED.

SO ORDERED."

In support of its Motion, petitioner argues that it had timely filed its judicial claim with the Court in Division, in accordance with Section 112 (C) of the NIRC of 1997, as amended. The filing of its judicial claim with the CTA only after the BIR decided on its Letter-Request is in accordance with the "doctrine of administrative remedies." Under the said doctrine, administrative agencies, like the BIR, must be allowed to carry out their functions and discharge their responsibilities within the specialized areas of their respective competence.

In his Comment, respondent counters that:

1. Respondent partially denied petitioner's administrative claim for refund through a letter dated April 1, 2013, which was received by the petitioner on May 23, 2013. Counting 30 days therefrom, petitioner had until June 22, 2013 within which to appeal the partial denial of its administrative claim before the CTA. However, instead of filing its judicial claim with the CTA, petitioner opted to file a letter-request with the BIR-LTS on May 30, 2013, requesting consideration of the disallowance of input VAT.

2. Petitioner only filed the Petition for Review on August 18, 2014, after it received a letter from the respondent on July 18, 2014, denying its letter-request for lack of legal basis. Thus, petitioner's judicial claim was belatedly filed, having been filed 422 days after the lapse of the 30-day period to appeal.

3. Partaking of the nature of exemptions, claims for refund are strictly construed against the claimant and cannot be allowed unless granted in the most explicit and categorical language.

THE COURT *EN BANC'S* RULING

Petitioner's Motion lacks merit.

After a careful examination and consideration of the petitioner's Motion for Reconsideration, it is noted that the arguments raised in the said Motion are mere reiterations of matters which have already been considered, weighed and resolved in the assailed Decision.

Thus, We shall not belabor, in this Resolution, to repeat the disquisitions made therein.

WHEREFORE, premises considered, the instant Motion for Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.

ERLINDA P. UY
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice