REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

LAPANDAY FOODS CORPORATION,
Petitioner,

-*versus*-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA *EB* NO. 2175
(CTA Case No. 9950)

Present:

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

Promulgated:
JUN 10 2021 3:21 p.m.

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RESOLUTION

MANAHAN, J.:

This resolves the *Motion for Reconsideration of the Decision dated 07 December 2020*[1] filed by petitioner Lapanday Foods Corporation (LFC) on December 29, 2020.

Petitioner assails the Decision[2] dated December 7, 2020 which affirmed the denial of LFC's claims for refund/tax credit certificate (TCC) arising from unutilized input taxes attributable to zero-rated sales for the 1st quarter of 2006. The dispositive portion states:

> **WHEREFORE**, the Petition for Review is **DENIED** for lack of merit. Accordingly, the Resolutions dated August 8, 2019 and October 14, 2019 are **AFFIRMED**.
>
> **SO ORDERED**.

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[1] *Rollo*, pp. 111-130.
[2] *Rollo*, pp. 97-107.

In its *Motion*, LFC argues that it timely filed its claim for refund/TCC, emphasizing that in case of an adverse decision on its claim for refund/TCC, a taxpayer still has thirty (30) days from receipt of the denial within which to appeal to the CTA.

The disquisition of petitioner revolved around the same main argument, i.e., it is entitled to appeal the denial to the CTA, buttressed with detailed legislative history of Section 112 of the Tax Code, jurisprudence on statutory construction and the like. After further review of petitioner's arguments, the Court finds no compelling reason to modify or reverse the assailed Decision, which are founded on solid statutory and jurisprudential bases, namely: Section 112 of the Tax Code, Sec. 7.a.2 of Republic Act No. 1125, as amended, and Supreme Court ruling in *Rohm Apollo Semiconductor Philippines v. Commissioner of Internal Revenue.*[3]

The Supreme Court ruled[4], *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*)

This Court need not tackle rehash or reiterated appeal.

WHEREFORE, the *Motion for Reconsideration of the Decision dated 07 December 2020* is **DENIED** for lack of merit.

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

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[3] G.R. No. 168950, January 14, 2015.
[4] *Madeleine Mendoza-Ong v. Hon. Sandiganbayan and People of the Philippines,* G.R. Nos. 146368-89, October 18, 2004.

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

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice