Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA EB CASE NO. 1004** (CTA Case No. 8007)
-versus-	Present: DEL ROSARIO, P.J., CASTAÑEDA, JR., BAUTISTA, UY, CASANOVA, FABON-VICTORINO, MINDARO-GRULLA, COTANGCO-MANALASTAS, RINGPIS-LIBAN, JJ.
SAN ROQUE POWER CORPORATION, *Respondent.*	Promulgated: NOV 25 2014 4:26 p.m.

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RESOLUTION

MINDARO-GRULLA, J.:

Submitted for resolution is petitioner's "Motion for Reconsideration (Re: Decision Dated July 2, 2014)"[1] with respondent's Comment[2] thereto filed on July 24, 2014 and September 18, 2014, respectively. The dispositive portion of the assailed Decision[3] reads:

> "**WHEREFORE**, premises considered, the petition is **DENIED**. The amended Decision of the former First Division of this Court in CTA Case No. 8007 dated December 6, 2012 and its Resolution dated March 22, 2013 are hereby **AFFIRMED**. No pronouncement as to costs.
>
> **SO ORDERED**."[4]

In her motion, petitioner reiterates her stance that the instant claim for tax refund is tainted with procedural

[1] *En Banc* Docket, pp. 153-171.
[2] *Id*, at 180-186.
[3] *Id*., at 138-147.
[4] *Id*., at 146.

infirmity due to respondent's failure to submit complete documents in support of its administrative claim for refund. She argues that Section 112(D) [now Section 112(C)] of the National Internal Revenue Code (NIRC) of 1997, as amended, requires submission of complete documents in support of the application for tax refund or credit filed with the Bureau of Internal Revenue before the 120-day audit period shall apply, and before the taxpayer could avail of judicial remedies as provided for in the law. Consequently, petitioner asserts that the 120-day period will not commence to run until respondent submits the complete documents listed under Revenue Memorandum Order (RMO) Nos. 53-98 and 16-2007.

On the other hand, respondent counter-argued that it submitted complete documents as contemplated by Section 112(C) of the NIRC of 1997, as amended. It further states that strict compliance with the documentary requirements under RMO Nos. 53-98 and 16-2007 is not the standard for compliance with the requirement of submission of "complete documents" with respect to filing an administrative claim for VAT refund.

Petitioner's motion is bereft of merit.

A meticulous examination of the instant Motion for Reconsideration readily reveals that the issues and arguments proffered by petitioner had already been sufficiently passed upon and adequately discussed in the assailed Decision dated July 2, 2014.

As we have emphasized in the assailed Decision, the determination of what constitutes as relevant supporting documents to submit as legal basis of taxpayer's application for input VAT refund/credit under Section 112(C) of the NIRC of 1997, as amended, lies with the taxpayer and should not be left at the sole discretion of the BIR. Otherwise, a taxpayer would be practically placed at the mercy of the CIR which may require production of documents that a taxpayer cannot submit.[5] C

[5] *See Commissioner of Internal Revenue v. First Express Pawnshop Company, Inc.*, G.R. Nos. 172045-46, June 16, 2009.

Corollary thereto, pursuant to Section 8 of R.A. No. 1125,[6] the CTA is described as a court of record. As cases filed before it are litigated *de novo,* party litigants should prove every minute aspect of their cases. Considering that there is no evidentiary value given to the pieces of evidence submitted to the BIR, it is incumbent upon the taxpayer to present and formally offer the documentary evidence before the CTA.[7]

In view of the foregoing, we see no cogent reason to compel a modification or reversal of the said Decision.

WHEREFORE premises considered, the motion is **DENIED** for lack of merit.

SO ORDERED.

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

[6] Section 8 of Republic Act No. 1125 (An Act Creating the Court of Tax Appeals) provides to wit:

> SEC. 8. *Court of record; seal; proceedings.* – The Court of Tax Appeals shall be a court of record and shall have a seal which shall be judicially noticed. It shall prescribe the form of its writs and other processes. It shall have the power to promulgate rules and regulations for the conduct of the business of the Court, and as may be needful for the uniformity of decisions within its jurisdiction as conferred by law, but such proceedings shall not be governed strictly by technical rules of evidence.

[7] *See Commissioner of Internal Revenue v. Manila Mining Corporation*, G.R. No. 153204, August 31, 2005; *Rafael Arsenio Dizon v. Court of Tax Appeals*, et al., G.R. No. 140944, April 30, 2008; *Kepco Philippines Corporation v. Commissioner of Internal Revenue*, G.R. No. 179356, December 14, 2009.

ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

Ma. Belen

MA. BELEN M. RINGPIS-LIBAN
Associate Justice