REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

FILMINERA RESOURCES CORPORATION,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NOS. 8528 & 8576

Members:

CASTAÑEDA, JR., *Chairperson,*
CASANOVA, *and*
COTANGCO-MANALASTAS, *JJ.*

Promulgated:
SEP 10 2015 2:48 pm

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RESOLUTION

CASTAÑEDA, JR., *J.*:

For resolution is respondent's **Motion for Partial Reconsideration (of the Amended Decision promulgated on 25 May 2015)**, filed through registered mail on June 11, 2015 and received by the Court on June 18, 2015, with petitioner's **Comment (To the Motion for Reconsideration of the Amended Decision promulgated on 25 May 2015)**, filed on July 10, 2015.

Respondent seeks partial reconsideration of the Court's Amended Decision promulgated on May 25, 2015, the dispositive portion of which reads as follows:

> **WHEREFORE**, petitioner's **Motion for Reconsideration of the Decision dated 25 September 2014** is **PARTIALLY GRANTED**. Accordingly, the assailed Decision promulgated on September 25, 2014 is hereby **AMENDED** to read as follows:

> "**WHEREFORE**, premises considered, the instant Petitions for Review are **PARTIALLY GRANTED**. Accordingly, respondent is **ORDERED TO REFUND OR ISSUE A TAX CREDIT CERTIFICATE** in favor of petitioner in the amount of ₱111,579,541.76, representing petitioner's unutilized input VAT attributable to its zero-rated sales for the third and fourth quarters of FY ending June 30, 2010."
>
> **SO ORDERED.**[1]

Respondent anchors its argument on the sole ground that petitioner's supplemental pieces of evidence are nothing but forgotten evidence. Allegedly, the supplemental evidence, specifically the Certification from the BOI dated January 27, 2010, as well as the other documents, were not discovered after trial. Respondent likewise points out that forgotten evidence not presented during trial nor formally offered is not newly found evidence that merits a new trial.

On the other hand, petitioner maintains that the reconsideration of the Court's original Decision dated September 25, 2014 is in order, and the allowance of supplemental evidence is well in accordance to the end of preventing any miscarriage of justice. Incidentally, petitioner's Comment, as prayed for, is hereby **NOTED** and **ADMITTED**.

After careful evaluation of the parties' arguments, the Court finds no merit in respondent's motion. In fact, respondent's sole argument is a mere rehash of the issue extensively passed upon in the Court's Resolutions dated December 9, 2014[2] and February 9, 2015[3].

We reiterate the case of *BPI Family Savings Bank, Inc. v. Court of Appeals, et al.*[4], wherein the Supreme Court allowed the appreciation of the exhibit submitted after trial which was attached to

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[1] Docket, pp. 1550-1551.
[2] Docket, p. 1491-1493.
[3] Docket, p. 1527-1530.
[4] G.R. No. 122480, April 12, 2000.

the Motion for Reconsideration filed before the CTA. Here, petitioner attached the supplemental evidence, and was able to present and offer the same. Hence, the Court aptly admitted and considered the evidence in arriving at the Amended Decision.

Further, "substantial justice, equity and fair play take precedence over technicalities and legalisms. The government must keep in mind that it has no right to keep the money not belonging to it, thereby enriching itself at the expense of the law-abiding citizen or entities who have complied with the requirements of the law in order to forward the claim for refund."[5]

WHEREFORE, premises considered, respondent's **Motion for Partial Reconsideration (of the Amended Decision promulgated on 25 May 2015)** is **DENIED** for lack of merit.

SO ORDERED.

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

WE CONCUR:

CAESAR A. CASANOVA
Associate Justice

(On Leave)
AMELIA R. COTANGCO-MANALASTAS
Associate Justice

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[5] *Winebrenner & Iñigo Insurance Brokers, Inc. v. Commissioner of Internal Revenue*, G.R. No. 206526, January 28, 2015.