REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL THIRD DIVISION

HAWORTH FURNITURE (PHILIPPINES) INC., *Petitioner,*	**CTA Case No. 10936**
	Members:
- versus -	**REYES-FAJARDO,** *Chairperson, and* **ANGELES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: MAR 17 2026 4:02 p.m.

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RESOLUTION

REYES-FAJARDO, *J.*:

We resolve respondent's Motion for Reconsideration[1] filed on January 7, 2026, which seeks to reverse the Court's Decision promulgated on December 5, 2025[2] partially granting petitioner's Petition for Review and ordering respondent to refund ₱15,350,211.76 to petitioner, representing its excess and unutilized input value-added tax (VAT) attributable to zero-rated sales for the 1st to 4th quarters of Calendar Year (CY) 2020. The *fallo* of which reads:[3]

> **WHEREFORE,** premises considered, the present Petition for Review is **PARTIALLY GRANTED.** Respondent is **ORDERED TO REFUND** to petitioner the amount of **₱15,350,211.76,** representing its excess and unutilized input VAT attributable to zero-rated sales for the 1st to 4th quarters of CY 2020.
>
> **SO ORDERED.**

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1 *Rollo,* pp. 1545 – 1556.
2 *Id.* at pp. 1498 – 1536.
3 *Id.* at p. 1612.

In the assailed Decision, the Court found that petitioner has sufficiently proven its entitlement to the refund or issuance of a tax credit certificate in the amount of ₱25,600,096.42, representing excess and unutilized input VAT attributable to its zero-rated sales/receipts for the four (4) quarters of CY 2020. However, considering that respondent has partially granted petitioner's claim in the amount of ₱10,249,884.66 per VAT Refund Notice dated January 9, 2022, only the amount of ₱15,350,211.76 was granted to petitioner as an additional input VAT refund.

The Court also considered ₱37,702,907.11 out of the total ₱40,777,164.29 as input VAT claimed. In arriving at this entitlement to credits for input VAT due or paid, the Court considered 2020 official receipts (ORs) and sales invoices (SIs) issued by iCONFORMA and Top Logistics.

In its Motion for Reconsideration, respondent argues that: (a) petitioner did not substantially comply with the requisites of a judicial claim for refund, (b) the 2020 ORs and SIs were tampered and should not have been given weight by the Court, and (c) petitioner's input VAT claim of ₱37,702,907.11 cannot be attributable to its total reported zero-rated sales/receipts for CY 2020, for petitioner's non-compliance with the invoicing requirements.

Petitioner retorts[4] that respondent did not raise any new matter or arguments. It reiterates the ruling of the Court, which comprehensively considered and resolved respondent's claim.

We sustain the assailed Decision.

The arguments of respondent have been squarely addressed and resolved; they merely repackage matters previously considered and ruled upon. A court is not required to restate, in seriatim, its earlier conclusions when a motion for reconsideration merely repeats previously resolved issues.[5]

Accordingly, on this ground alone, the Motion for Reconsideration warrants denial. Nevertheless, to dispel any

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4 Petitioner's Comment and Opposition [to Respondent's Motion for Reconsideration], *Rollo*, pp. 1563 - 1575.

5 *Ortigas and Company Limited Partnership v. Judge Tirso Velasco and Dolores V. Molina, and Dolores V. Molina v. Hon. Presiding Judge of RTC, Quezon City, Br. 105, and Manila Banking Corporation*, G.R. Nos. 109645 and 112564, Resolution, March 4, 1996.

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perceived doubt, We address the treatment of SIs and ORs containing alterations, insertions, or additions for input VAT purposes.

There is no express provision in the NIRC, as amended, or in its implementing rules and regulations, nor any specific Supreme Court ruling, that directly governs this matter. Decisions of the Court of Tax Appeals (CTA), while not binding, are persuasive,[6] thus necessitating a survey of its relevant rulings.

In *Coral Bay Nickel Corporation v. Commissioner of Internal Revenue (Coral Bay),*[7] the Court *En Banc* disallowed ₱13,178,915.64 worth of input taxes from therein claimant's refund claim because the insertions and alterations in the supporting SIs or ORs were without verified countersignatures.

In *Commissioner of Internal Revenue v. Pilipinas Kyohritsu, Inc. (Kyohritsu),*[8] the Court *En Banc* refused to lend credence on computerized invoices ORs with handwritten insertions because "... doubt exists as to the veracity of the details on the computerized receipts/ invoices which were inserted manually by writing." *Kyohritsu,* adopting the CTA in Division's ruling, added that "... handwritten details/ information inserted in the receipts/invoices must only be made by authorized signatories."

Coral Bay and *Kyohritsu,* taken together, convey that insertions and/or alterations in SIs or ORs, absent proper verification or validation of the authority of the signatories, should be disregarded. Conversely, insertions and/or alterations in supporting invoices or ORs that are properly verified or validated as to the authority of the signatories should be recognized.

Here, the completion of the 2020 ORs and SIs of iCONFORMA and Top Logistics, were countersigned by the President of iCONFORMA, Mr. Ildefonso Chan, and the Accounting Assistant of Top Logistics, Ms. Rubielyn Bulingit. Such acts were confirmed and ratified by their respective Boards of Directors, as evidenced by Secretary's Certificates. In line with *Coral Bay* and *Kyohritsu,* these properly verified insertions must therefore be recognized in support of petitioner's input VAT claim.

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6 *Commissioner of Internal Revenue v. Mindanao II Geothermal* Partnership, G.R. No. 253003, January 24, 2024.

7 CTA EB Nos. 1269 and 1270, June 29, 2016.

8 CTA EB Nos. 2382 and 2395, February 22, 2022.

Moreover, the explanations and confirmations of the authorized officers, the Secretary's Certificates, the SIs and ORs issued by iCONFORMA and Top Logistics, together with the supporting purchase documents submitted by petitioner, are proof of business transactions; thus, are presumed: (a) fair and regular; and (2) ordinary course of business has been followed, there being no competent evidence adduced by respondent to show otherwise.

In fine, petitioner sufficiently established the veracity of the subject ORs and SIs, which the Court may properly consider for refund of its excess and unutilized input VAT.

WHEREFORE, respondent's Motion for Reconsideration is **DENIED**. The Decision promulgated on December 5, 2025 is **AFFIRMED.**

SO ORDERED.

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

(Kindly reiterating my Separate Concurring and Dissenting Opinion dated 12/5/2025)
HENRY S. ANGELES
Associate Justice