REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL SECOND DIVISION

STEFANINI PHILIPPINES, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 10595

Members:

BACORRO-VILLENA, *Acting Chairperson,*
CUI-DAVID, *and*
FERRER-FLORES,[1] *JJ.*

Promulgated:

SEP 1 6 2025

9:30 a.m.

x- -x

RESOLUTION

CUI-DAVID, J.:

This resolves petitioner's *Motion for Partial Reconsideration (Re: Amended Decision dated May 7, 2025),* filed on May 28, 2025, with respondent's *Comment and Opposition (Re: Motion for Partial Reconsideration dated 28 May 2025),* filed on June 17, 2025.

Petitioner seeks partial reconsideration of the Court's *Amended Decision* promulgated on May 7, 2025, the dispositive portion of which reads:

> **WHEREFORE**, premises considered, the *Petition for Review* filed by petitioner is **PARTIALLY GRANTED**. Accordingly, the respondent is **ORDERED TO REFUND** or **ISSUE A TAX CREDIT CERTIFICATE** in favor of petitioner the amount of **₱1,558,507.41**, representing the latter's unutilized input value-added tax attributable to its zero-rated sales for the 4th quarter of calendar year 2018.
>
> **SO ORDERED.**

[1] Additional Member per Memorandum dated May 21, 2024.

Petitioner anchors its *Motion* on the following grounds:

I. WITH UTMOST RESPECT, THE HONORABLE COURT ERRED IN NOT CONSIDERING PETITIONER'S ARGUMENT THAT THE REQUIREMENT TO INCLUDE THE PHRASE "THIS INVOICE/RECEIPT SHALL BE VALID FOR FIVE (5) YEARS FROM THE DATE OF THE PERMIT TO USE" DOES NOT APPLY TO OFFICIAL RECEIPTS GENERATED BY FLI BY WAY OF ITS DULY REGISTERED COMPUTERIZED ACCOUNTING SYSTEM ("CAS") AS PERMITS TO ADOPT CAS ARE VALID UNTIL REVOKED AND, ASUCH, DO NOT HAVE A FIXED TERM OR VALIDITY PERIOD; and

II. WITH UTMOST RESPECT, THE HONORABLE COURT ERRED IN APPLYING SECTION 6 OF RR NO 10-2015, AS AMENDED BY RR NO. 16-2018, TO OFFICIAL RECEIPTS GENERATED BY FLI THROUGH ITS DULY REGISTERED CAS.

In opposing petitioner's *Motion for Partial Reconsideration*, respondent invokes the Supreme Court's ruling in *J.R.A. Philippines v. Commissioner of Internal Revenue*, [2] which declared that "in a claim for tax refund or tax credit, the applicant must prove not only entitlement to the claim but also compliance with all the documentary and evidentiary requirements therefor."

Respondent argues that petitioner bears the burden of proving its entitlement to the tax refund, and that any well-founded doubt as to its claim is fatal.

After a careful and thorough evaluation of the arguments proffered by petitioner in its *Motion for Partial Reconsideration*, the Court finds that the issues raised therein have already been thoroughly discussed and disposed of in the assailed *Amended Decision*.

WHEREFORE, there being no compelling legal argument raised that will merit reconsideration, let alone modification of the assailed Amended Decision of May 7, 2025, petitioner's *Motion for Partial Reconsideration (Re: Amended Decision dated May 7, 2025)* is **DENIED**, for lack of merit.

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[2] G.R. No. 171307, August 28, 2013 [J. Perlas-Bernabe, Second Division]

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

On Official Business
CORAZON G. FERRER-FLORES
Associate Justice