CTA Form No. 8 (For DCC)

19-000513-0082

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CTA CASE NOS. 10194 & 10228

CF SHARP CREW MANAGEMENT, INC.,
Petitioner,

- versus -

NOTICE OF RESOLUTION

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

ATTY. FELIX PAUL R. VELASCO
ATTY. SYLVIA R. ALMA JOSE
ATTY. AYESHA HANIA B. GUILING-MATANOG
ATTY. MICHAEL KEVIN P. BAYONA
Bureau of Internal Revenue
Litigation Division, Room 703, BIR National Office Building
Sen. Miriam P. Defensor-Santiago Avenue
Diliman, Quezon City

MARTINEZ VERGARA & GONZALEZ SOCIEDAD (MVGS LAW)
33rd Floor, The Orient Square
F. Ortigas Jr. Road, Ortigas Center
Pasig City

GREETINGS:

You are hereby notified by these presents that on **July 17, 2024,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **July 18, 2024.**

Atty. Margarette Y. Guzman
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CF SHARP CREW MANAGEMENT, INC., *Petitioner,*	**CTA Case Nos. 10194 & 10228**
	Members:
- versus -	**DEL ROSARIO,** *PJ, Chairperson,* **MANAHAN,** and **REYES-FAJARDO,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	**Promulgated:** JUL 17 2024 3:00PM

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RESOLUTION

REYES-FAJARDO, J.:

For the Court's resolution is the Commissioner of Internal Revenue (CIR)'s Motion for Partial Reconsideration[1] of the Decision promulgated on January 5, 2024. In the Assailed Decision, the Court granted CF Sharp Crew Management, Inc. (CF Sharp)'s claim for refund to the extent of ₱11,542.16, representing its unutilized input VAT attributable to its zero-rated sales for the second, third, and fourth quarters of CY 2017. On February 26, 2024, CF Sharp filed its Comment/Opposition[2] to the present motion.

In this motion, the CIR raises the same arguments on CF Sharp's supposed failure to substantiate its *administrative* claim for refund and its non-entitlement even to a partial refund. The Court already passed upon these issues in the Assailed Decision. We held that all evidence presented to support a judicial claim, even those not presented at the administrative level, may be considered by the Court; after thorough evaluation of the evidence submitted, We determined that CF Sharp is entitled to a partial refund.

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1 Docket (CTA Case No. 10194) – Vol. 2, pp. 926-936.
2 Docket (CTA Case No. 10194) – Vol. 2, pp. 939-944.

In the absence of any substantial argument in support of the instant motion, there is no reason for the Court to reverse or modify the Assailed Decision.[3] Any further discourse will only be unnecessary and repetitive.[4]

WHEREFORE, in light of the foregoing considerations, the Commissioner of Internal Revenue's Motion for Partial Reconsideration of the Decision promulgated on January 5, 2024 is **DENIED** for lack of merit.

SO ORDERED.

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

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

CATHERINE T. MANAHAN
Associate Justice

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[3] In *Shangri-la International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, (G.R. No. 159938 (Resolution), January 22, 2007, 541 PHIL 138-143), the Supreme Court explained, "The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, **the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action**." (Emphasis supplied.)

[4] *Social Justice Society (S JS) Officers, et al. v. Lim*, G.R Nos. 187836 & 187916, March 10,2015. Also, in *Roque, Jr. v. Commission on Elections*, (G.R. No. 188456 (Resolution), February 10, 2010, 626 PHIL 75-92), the Supreme Court held, "[The argument raised in the motion] is a rehash of their previous position articulated in their memorandum in support of their petition. They have been considered, squarely addressed, and found to be without merit in the Decision subject hereof. The Court is not inclined to embark on another extended discussion of the same issue again."