19-000538-0060

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CTA CASE NO. 10209

FIRMENICH (PHILIPPINES) 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. JOANA Q. BILONGILOT
Bureau of Internal Revenue - Revenue Region No. 8B
2/F, Legal Division
313 Sen. Gil Puyat Avenue, Makati City

CABRERA & COMPANY
28th Floor, Philamlife Tower
8767 Paseo de Roxas
Makati City, Metro Manila

GREETINGS:

You are hereby notified by these presents that on **August 13, 2024,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **August 14, 2024.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court II

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

FIRMENICH (PHILIPPINES), INC., *Petitioner,*	**CTA Case No. 10209**
	Members: **DEL ROSARIO,** *PJ, Chairperson,* **MANAHAN,** and **REYES-FAJARDO,** *JJ.*
- versus -	
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	**Promulgated:** AUG 13 2024; 10:00AM

x- -x

RESOLUTION

REYES-FAJARDO, J.:

For the Court's resolution is Firmenich (Philippines), Inc. (Firmenich Philippines)'s Motion for Reconsideration[1] of the Decision promulgated on March 13, 2024. In the Assailed Decision, the Court denied Firmenich's judicial claim for refund on the grounds of lack of jurisdiction and, at any rate, insufficient evidence.

Respondent no longer filed a Comment in response to the instant motion.[2] Consequently, the motion was submitted for resolution on May 22, 2024.[3]

We do not find any compelling reason to reverse or modify the Assailed Decision.

The Court's authority to review by appeal in refund cases is expressly relative to rulings issued by the CIR. The CIR's power to decide VAT refund cases was never delegated to RDO officials. In the present case, the subject of Firmenich Philippines' appeal was the ruling of the Bureau of Internal Revenue (BIR) Revenue District Officer Ray Anthony O. Geli. Notwithstanding petitioner's arguments, the Revenue District Officer's letter denying Firmenich's refund is, at best,

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1 Docket - Vol. 2, pp. 1038-1055.

2 Per Records Verification dated May 9, 2024 issued by the CTA Judicial Records Division, which the Court noted in a Resolution dated May 22, 2024.

3 In a Resolution dated May 22, 2024.

merely recommendatory, subject to the approval of the CIR or Regional Director. It is not appealable to this Court. Such erroneous appeal must be dismissed,[4] whether upon motion or *motu proprio*.[5]

True, Firmenich Philippines received the Regional Director's denial letter *but* it did not amend the allegations contained in its petition for review to correct the deficient jurisdictional facts. Jurisdiction is conferred by law and determined by the allegations in the initiatory pleading;[6] the Court's authority to take cognizance over the subject matter cannot be fixed by mere agreement between the parties or by erroneous belief of the court that it exists.[7]

Lastly, Firmenich Philippines' arguments on the zero-rated character of its supply of services to Firmenich Singapore was already passed upon and discussed at length by the Court. It has not adduced any substantial argument to warrant reconsideration or modification of the assailed decision. It is already settled that if the issues raised in the motion for reconsideration are mere reiterations of those which have already been passed upon and, in fact, adjudged as unmeritorious by the Court, these cannot be regarded as substantial[8] and no longer require another full-blown discussion. Any further discourse will only be unnecessary and repetitive.[9]

WHEREFORE, in light of the foregoing considerations, Firmenich Philippines' Motion for Reconsideration of the Decision of the Decision promulgated on March 13, 2024 is **DENIED** for lack of merit.

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4 Rule 50, Section 1(i), Rules of Court, in relation to Rule 1, Section 3, 2005 Revised Rules of the Court of Tax Appeals; *Mitsubishi Motors Phils. Corp. v. Bureau of Customs*, G.R. No. 209830, June 17, 2015, 760 PHIL 954-964.

5 In *Non, et al. v. Office of the Ombudsman, et al.*, G.R. No. 251177, September 8, 2020, the Supreme Court pronounced: "[w]hen a case is filed with a court which has no jurisdiction over the action, the court shall motu proprio dismiss the case." *Silicon Phils., Inc. v. Commissioner of Internal Revenue*, G.R. No. 173241, March 25, 2015, in relation to Rule 9, Section 1 of the Rules of Court.

6 *Commissioner of Internal Revenue v. Court of Tax Appeals* (First Division), G.R. Nos. 210501, 211294 & 212490, March 15, 2021.

7 *Velasquez, Jr. v. Lisondra Land, Inc.*, G.R. No. 231290, August 27, 2020.

8 See *Shangri-la International Hotel Management, Ltd., et.al. v. Developers Group of Companies, Inc.*, G.R. No. 159938 (Resolution), January 22, 2007, 541 PHIL 138-143.

9 *Social Justice Society (S JS) Officers, et al. v. Lim*, G.R Nos. 187836 & 187916, March 10,2015; Also see *Roque, Jr. v. Commission on Elections*, G.R. No. 188456 (Resolution), February 10, 2010, 626 PHIL 75-92.

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
CATHERINE T. MANAHAN
Associate Justice