REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

MITSUBA PHILIPPINES TECHNICAL CENTER CORPORATION,
Petitioner,

- *versus* -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB NO. 2631
(CTA Case No. 10025)

Present:

Del Rosario, *P.J.*,
Ringpis-Liban,
Manahan,
Bacorro-Villena,
Modesto-San Pedro,
Reyes-Fajardo,
Cui-David,
Ferrer-Flores, and
Angeles, *JJ.*

Promulgated:
NOV 14 2023 3:50pm

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RESOLUTION

RINGPIS-LIBAN, *J.*:

This resolves petitioner's "Motion for Reconsideration"[1] filed on June 19, 2023, without respondent's comment thereon.[2]

Petitioner's Motion for Reconsideration prays for the Court *En Banc* to reconsider the Decision promulgated on May 26, 2023 and to rule that the Petition for Review was duly filed by petitioner with the Court in Division within the prescriptive period under Section 112(C) of the National Internal Revenue Code of 1997, as amended (1997 NIRC).

The dispositive portion of the Decision promulgated by this Court on May 26, 2023 reads:

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[1] Rollo, pp. 77-85.
[2] Records Verification Report dated August 09, 2023 stating that respondent failed to file his comment to petitioner's Motion for Reconsideration.

"**WHEREFORE**, premises considered, the instant Petition for Review is **DENIED** for lack of merit. The Decision dated October 06, 2021 and the Resolution dated May 19, 2022 of the Second Division in the case docketed as CTA Case No. 10025 are **AFFIRMED.**

SO ORDERED."[3]

In his Motion for Reconsideration, Petitioner contends that the reckoning of the running of the 90-day period under the 1997 NIRC starts from the time of the submission of official receipts or invoices and other documents.

Likewise, Petitioner argues that a taxpayer is not required under the law to submit complete documents upon the filing of an administrative claim for value-added tax ("VAT") refund or tax credit.

We resolve to deny Petitioner's Motion for Reconsideration for lack of merit.

The arguments raised by petitioner in its motion are mere recapitulation of the arguments it has raised in its Petition for Review filed with this Court. In addition, these issues have been amply considered, weighed, and resolved in the Decision promulgated on May 26, 2023. Thus, We shall not belabor, in this Resolution, to repeat the disquisitions made therein.

One final note. It must be emphasized that under the present regulations[4] of the Bureau of Internal Revenue (BIR), the taxpayer is required to submit all supporting documents together with the administrative VAT refund claim for it is mandatory to attach thereto a notarized sworn certification (Annex 'B') attesting to the completeness and veracity of the documents submitted. Petitioner submitted the said certification, for it was one of the items checked in the Revised Checklist of Mandatory Requirements for Claims for VAT Refund.[5] Hence, petitioner knows that a taxpayer is required to submit complete documents upon filing of the administrative claim with the BIR.

In sum, the Court *En Banc* finds no cogent reason to overturn the October 06, 2021 Decision and May 19, 2022 Resolution of the Second Division.

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[3] *Id.*, Decision dated May 26, 2023, p. 70.
[4] Revenue Memorandum Circular No. 017-18, Amending Revenue Memorandum Circular (MC) No. 89-2017 and Certain Provisions of RMC No. 54-2014 Regarding the Processing of Claims for Issuance of Tax Refund/Tax Credit Certificate (TCC) in Relation to Amendments Made in the National Internal Revenue Code of 1997, as Amended by Republic Act No. 10963, Known as the Tax Reform for Acceleration and Inclusion (TRAIN), February 27, 2018.
[5] Docket, Exhibit "P-30", p. 703.

WHEREFORE, premises considered, petitioner's "Motion for Reconsideration" is **DENIED** for lack of merit.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

(On Leave)

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice