REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA EB NO. 2440** (CTA Case No. 9469)
	Present:
-versus-	**DEL ROSARIO,** *P.J.,* **UY,** **RINGPIS-LIBAN,** **MANAHAN,** **BACORRO-VILLENA,** **MODESTO-SAN PEDRO,** **REYES-FAJARDO,** **CUI-DAVID,** *and* **FERRER-FLORES,** *JJ.*
MACQUARIE OFFSHORE SERVICES PTY. LTD. – PHILIPPINE BRANCH, *Respondent.*	Promulgated: MAY 04 2023 3:59 pm

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RESOLUTION

MANAHAN, *J.*:

This resolves the *Motion for Reconsideration*,[1] posted by petitioner Commissioner of Internal Revenue (CIR) on October 20, 2022, and received by the Court on October 27, 2022. The CIR assails the Court *En Banc*'s Decision, dated October 3, 2022, which ruled as follows:

> **WHEREFORE**, the Petition for Review is **DENIED** for lack of merit. The Decision and Resolution of the CTA 3rd Division, dated June 30, 2020 and January 15, 2021, respectively, are **AFFIRMED**.
>
> **SO ORDERED**.[2]

In his *Motion*, the CIR argues that Macquarie Offshore Services Pty. Ltd. – Philippine Branch (Macquarie) failed to submit the actual board resolution authorizing Ms. Ailyn

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[1] EB Docket, pp. 220-233.
[2] EB Docket, p. 209.

Perocho to file Macquarie's administrative claim for refund which is fatal to Macquarie's claim; that Macquarie should have presented its quarterly value-added tax (VAT) returns and annual income tax returns subsequent to year 2015 to prove that Macquarie's input tax has not been utilized; and, that the Court erred in granting the tax refund pertaining to zero-rated services rendered by a regional operating headquarters (ROHQ) to its mother company, affiliates, subsidiaries or branches.

On January 12, 2023, the Court received Macquarie's *Comment/Opposition (Re: BIR's Motion for Reconsideration dated 20 October 2022)*, which was posted on December 27, 2022.

Macquarie states that the Court *En Banc* correctly ruled that nothing in Revenue Memorandum Circular (RMC) No. 54-2014 requires the submission of a board resolution; that the Court in Division already ruled that the input taxes have not been applied against output taxes in the succeeding quarters; and, that Macquarie has sufficiently proven that its sole client, Macquarie Financial Holdings Limited, is a nonresident foreign corporation not doing business in the Philippines.

We deny the *Motion.*

In this *Motion*, the arguments raised by the CIR have been thoroughly discussed and passed upon in the Division's Decision and Resolution, dated June 30, 2020 and January 15, 2021, respectively, in CTA Case No. 9469, and the CTA *En Banc*'s Decision dated October 3, 2022.

The CIR did not submit any compelling argument or reason to warrant reversal of the Court's findings that Macquarie has sufficiently proven its claim for refund in the amount of Php50,489,528.20. The Court in Division made detailed findings on Macquarie's compliance with the requirements for a claim for refund of excess and unutilized input VAT attributable to zero-rated sales, which have been affirmed by the Court *En Banc* in the assailed Decision.

In *Madeleine Mendoza-Ong v. Hon. Sandiganbayan and People of the Philippines,*[3] the Supreme Court ruled that courts

[3] G.R. Nos. 146368, October 18, 2004.

need not tackle those rehashed or reiterated arguments because it will be useless to reiterate itself. The Supreme Court stated:

> Concerning the first ground abovecited, the Court notes **that the motion contains merely a reiteration or rehash of arguments already submitted to the Court and found to be without merit**. Petitioner fails to raise any new and substantial arguments, and no cogent reason exists to warrant a reconsideration of the Court's Resolution. **It would be a useless ritual for the Court to reiterate itself**. (*Emphases supplied*)

WHEREFORE, the *Motion for Reconsideration*, filed by the Commissioner of Internal Revenue, is **DENIED** for lack of merit.

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

(On Official Leave)

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice