REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

CTA *EB* NO. 1815
(CTA Case No. 8065)

-versus-

DEUTSCHE KNOWLEDGE SERVICES, PTE. LTD.,
Respondent.

x- x

DEUTSCHE KNOWLEDGE SERVICES, PTE. LTD.,
Petitioner,

CTA *EB* NO. 1816
(CTA Case No. 8065)

-versus-

Present:

DEL ROSARIO, *P.J.,*
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, *and*
MODESTO-SAN PEDRO, *JJ.*

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Promulgated:

NOV 11 2020 2:07 p.m.

x- x

RESOLUTION

MANAHAN, J.:

This resolves the *Motion for Reconsideration (Re: Decision promulgated 03 January 2020)*[1] filed by the Commissioner of Internal Revenue (CIR) on January 20, 2020. Deutsche Knowledge Services, Pte. Ltd. (DKS), despite notice and extensions granted,[2] failed to file its comment/opposition.[3]

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[1] *Rollo*, pp. 172-179.
[2] *Rollo*, pp. 181-182 and 191-193.
[3] *Rollo*, Records Verification dated July 22, 2020, p. 194.

Thus, on September 3, 2020, the CIR's *Motion* was deemed submitted for resolution.[4]

The CIR assails the Decision of this Court dated January 3, 2020, affirming the partial grant of DKS' claim for refund in the reduced amount of Php3,956,213.61, representing DKS' unutilized excess input VAT attributable to zero-rated sales for the first quarter of calendar year 2008. The assailed Decision, in its dispositive portion, stated:

> **WHEREFORE**, the Petitions for Review filed by the CIR, docketed as CTA EB No. 1815, and filed by DKS, docketed as CTA EB No. 1816, are both **DENIED** for lack of merit.
>
> Accordingly, the Decision dated September 20, 2017 and Resolution dated March 1, 2018, rendered in CTA Case No. 8065 are **AFFIRMED**.[5]

The CIR argues that the Court erred in ruling that DKS' input tax in the amount of Php3,956,213.61 is entirely attributable to DKS' zero-rated sales. The CIR argues that for input tax to be creditable, it must come from purchases of goods that form part of the finished product/ services of the taxpayer or it must be directly used in the chain of production. The CIR also urges the Court to take a second look and reconsider the findings that DKS' claimed input VAT remained unutilized despite being carried over to the succeeding periods.

The CIR's arguments raised herein are a mere rehash of issues which have already been exhaustively discussed and resolved by the Court in Division and affirmed in the assailed Decision.

In *Madeleine Mendoza-Ong v. Hon. Sandiganbayan and People of the Philippines,*[6] the Supreme Court ruled that courts need not tackle those rehashed or reiterated arguments because it will be useless to reiterate itself. The Supreme Court stated:

> Concerning the 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

[4] Minute Resolution dated September 3, 2020.
[5] *Rollo*, Decision dated January 3, 2020, p. 170.
[6] G.R. Nos. 146368-69, October 18, 2004.

> warrant a reconsideration of the Court's Resolution. **It would be a useless ritual for the Court to reiterate itself.** (*Emphasis supplied*)

WHEREFORE, the *Motion for Reconsideration (Re: Decision promulgated 03 January 2020)* [7] filed by the Commissioner of Internal Revenue on January 20, 2020 is **DENIED** for lack of merit.

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

(On Leave)
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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[7] *Rollo*, pp. 172-179.