REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

LAPANDAY FOODS CORPORATION (formerly merged with MALALAG VENTURES PLANTATION, INC.), *Petitioner,*	**CTA *EB* NO. 2181** *(CTA Case No. 9976)*
-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: JUN 0 8 2021 4:05 p.m.

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RESOLUTION

MODESTO-SAN PEDRO, J.:

Before this Court *En Banc* is petitioner's Motion for Reconsideration (of the Decision dated 21 July 2020), filed on 24 September 2020,[1] without any opposition from respondent, as resolved by this Court *En Banc* in its Resolution, dated 28 January 2021.[2]

In the Motion for Reconsideration,[3] petitioner alleges that:

1. ***Section 112 (C) of the National Internal Revenue Code of 1997 ("Tax Code")*** clearly provides two (2) options to the taxpayer-claimant on how to appeal the decision of respondent denying the claim for refund/tax credit certificate;

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[1] Records, pp. 121-143.
[2] *Id.*, p. 166.
[3] *Id.*, pp. 122-139.

2. The mandatory and jurisdictional nature of the 120+30-day period upheld in various Supreme Court decisions does not apply in cases where respondent issues a decision on the administrative claim for refund or tax credit certificates under ***Section 112 of the Tax Code;***

3. The administrative claims filed by petitioner were exempt from the application of ***Revenue Memorandum Circular No. 54-2014*** as they were filed prior to its effectivity;

4. The history of the 120-day period illustrates that the provision provides the taxpayer with the option to appeal pending the administrative claim before respondent, and that the taxpayer should not be faulted for awaiting on respondent's belated decision;

5. ***RA No. 10963, also known as the Tax Reform for Acceleration and Inclusion Law ("TRAIN Law")***, continues this trend and shows an unbroken line of legislative intent; and

6. Respondent is deemed estopped from claiming prescription considering that his office still acted on petitioner's administrative claim despite the lapse of the 120-day period.

We deny the Motion for Reconsideration. The arguments raised therein are identical to those raised by petitioner in his Petition for Review filed before this Court *En Banc*. Consequently, these have already been sufficiently passed upon, discussed, and judiciously resolved in the Decision, dated 21 July 2020. The Motion for Reconsideration discloses no cogent reason to disturb the findings and conclusions which this Court made in said Decision. Thus, nothing is left for this Court to do but to deny the same.

WHEREFORE, the Motion for Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
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

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice