**REPUBLIC OF THE PHILIPPINES**
***Court of Tax Appeals***
**QUEZON CITY**

***Special Third Division***

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| **MANULIFE DATA SERVICES, INC.,** Petitioner, | **CTA CASE NO. 10381** |
| | Members: |
| -versus- | **RINGPIS-LIBAN,** *Chairperson,* **MODESTO-SAN PEDRO,** *and* **FERRER-FLORES,** *JJ.* |
| **COMMISSIONER OF INTERNAL REVENUE,** Respondent. | Promulgated: JUL 19 2024 3:04 p.m. |

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# RESOLUTION

***MODESTO-SAN PEDRO, J.:***

For the Court's resolution is respondent's *Motion for Partial Reconsideration (Re: Decision promulgated 11 April 2024)* ("Motion"), filed on April 29, 2024, with petitioner's *Comment (Re: Motion for Partial Reconsideration dated 23 April 2024)*, filed on May 24, 2024.

Respondent prays that this Court reverse Our Decision, dated April 11, 2024 ("Assailed Decision") on two grounds: (1) the Court has no jurisdiction over the instant Petition for Review as petitioner failed to submit file a valid administrative claim as it failed to submit all supporting documents; and (2) the Court cannot consider evidence not raised at the administrative level.

The Motion is bereft of merit.

Respondent's first argument was already refuted in the Assailed Decision, where We cited *Pilipinas Total Gas, Inc. v. Commissioner of Internal Revenue*[1] ("*Pilipinas Total Gas*") in saying that it is the taxpayer who decides if the documents it submits in support of its claim are complete.[2] As such, while respondent's belief that the documents were incomplete led him

[1] G.R. No. 207112, December 8, 2015.
[2] Decision, dated April 11, 2024, pp. 10-12, *Rollo* Vol. 5, pp. 2400-2402.

to deny petitioner's claim, such disagreement does not automatically render the administrative claim invalid. We thus found that petitioner to have properly filed a valid administrative claim, giving Us jurisdiction over the case at bar.

As for respondent's argument that this Court cannot countenance evidence not submitted at the administrative level, the same is based on faulty and fatally partial readings of the cited jurisprudence.

*First*, the paragraph from *Pilipinas Total Gas* quoted by respondent, which states that "a taxpayer cannot cure its failure to submit a document requested by the BIR at the administrative level by filing the said document before the CTA" must be understood in the context of *specific evidentiary and procedural requirements*. Said paragraph expounds on a passage from *Atlas Consolidated Mining and Development Corporation v. Commissioner of Internal Revenue*[3] ("*Atlas*") where the taxpayer failed to comply with requirements laid down by *Revenue Regulations No. 3-88*. Thus, the paragraph simply explains that a taxpayer cannot cure a failure to comply with *procedural requirements* at the administrative level by submitting the required documents at the judicial level. It does *not*, in any way, prohibit this Court from considering new evidence for *substantial* purposes.

*Second*, the passage from *Maynilad Water Services, Inc. v. The Secretary of the Department of Environment and Natural Resources*[4] ("*Maynilad*") is not applicable here. As can be seen in the passage itself, the respect granted by the Court of Appeals and Supreme Court to the factual findings of administrative agencies stems mainly from two conditions: (1) the expertise and domain knowledge of such agencies; and (2) the fact that both aforementioned courts primarily review legal questions and are thus not usually expected to review evidentiary or factual matters. The Court of Tax Appeals, however, was established precisely as a court with expertise and knowledge in taxes. Furthermore, the fact this Court regularly holds full-blown trials for the presentation of evidence, such as in the present case, shows that We are expect and even *required* to look into evidentiary matters. This is precisely the meaning of litigating cases *de novo* before this Court.

*Third*, the quote from *Commissioner of Internal Revenue v. Manila Mining Corporation*[5] simply states that this Court cannot give evidentiary weight to evidence submitted at the administrative level but not at the judicial level. Nowhere does it cover evidence not submitted to the Bureau of Internal Revenue. As such, it is irrelevant to the issue here. If anything, the quoted portion refutes respondent's interpretation of *Maynilad*, showing that this

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[3] G.R. No. 145526, March 16, 2007.
[4] G.R. Nos. 202897, 206823, & 207969, August 6, 2019.
[5] G.R. No. 153204, August 31, 2005.

Court cannot simply accept the factual findings of administrative agencies wholesale.

Finally, the quoted section of the Decision, promulgated by this Court's Third Division, in *EDC Burgos Wind Power Corporation v. Commissioner of Internal Revenue*[6] ("*EDC Burgos*") mostly reiterates the discussion of *Pilipinas Total Gas* on *Atlas*. However, neither of these two cases actually support respondent's position, as discussed above. *EDC Burgos* is thus of no help to him either.

In short, both of respondent's contentions lack solid legal basis. We consequently see no reason to disturb the Assailed Decision.

**ACCORDINGLY**, respondent's *Motion for Partial Reconsideration (Re: Decision promulgated 11 April 2024)* is hereby **DENIED** for lack of merit. The Decision, dated April 11, 2024, is hereby **AFFIRMED**.

**SO ORDERED.**

**MARIA ROWENA MODESTO-SAN PEDRO**
Associate Justice

**WE CONCUR:**

**MA. BELEN M. RINGPIS-LIBAN**
Associate Justice

**CORAZON G. FERRER-FLORES**
Associate Justice

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6 CTA Case No. 9446, March 12, 2021.