REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

TAIHEI ALLTECH CONSTRUCTION (PHIL.) INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB NO. 2331
(CTA Case No. 10108)

Present:

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

Promulgated:
FEB 03 2022 2:35pm

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RESOLUTION

DEL ROSARIO, P.J.:

This resolves petitioner's **Motion for Reconsideration** filed via registered mail on August 27, 2021, with respondent's **Opposition (Re: Motion for Reconsideration of the Decision dated 19 July 2021)** filed on November 10, 2021.

Petitioner seeks reconsideration of the Court *En Banc's* Decision dated July 19, 2021, which denied its Petition for Review filed on September 11, 2020 for lack of merit. The Court *En Banc* declared therein that petitioner's administrative claims for refund were filed within the period prescribed by Section 112 of the National Internal Revenue Code (NIRC) of 1997, as amended, but its judicial claim (Petition for Review in the Court in Division) was filed out of time since its filing was beyond the 120+30-day mandatory and jurisdictional period; and, that Revenue Regulations (RR) No. 01-2017 did not create an exception to the 120+30 day mandatory and jurisdictional period. The dispositive portion of the assailed Decision reads:

"**WHEREFORE**, premises considered, the instant Petition for Review is **DENIED** for lack of merit. The Resolutions dated February 3, 2020 and July 14, 2020, both rendered by the Court in Division, are hereby **AFFIRMED**.

SO ORDERED."

In support of its Motion for Reconsideration, petitioner advances the following arguments:

1. RR No. 01-2017 invalidated the "deemed denied" administrative claim of the petitioner pursuant to Revenue Memorandum Circular (RMC) No. 54-2014. With the processing of the claim of the petitioner, the latter still has a remedy of appeal under Section 112(C) of the NIRC of 1997, as amended;

2. The retroactive application of RMC No. 54-2014 and the subsequent issuance of RR No. 01-2017 created a peculiar circumstance which would warrant and justify an exception to Section 112(C) of the NIRC, as amended;

3. Petitioner was in good faith when it relied on the issuance of the Bureau of Internal Revenue, particularly with RR No. 01-2017, RMC Nos. 29-2009, 17-2018, 53-2018, 102-2018, and 38-2019; thus, it should not be denied of its right to avail of judicial remedy;

4. Existing jurisprudence have yet to cover subjects of continued administrative processing as per provisions of RR No. 01-2017; hence, should not be applied in the case at bar; and,

5. Petitioner is entitled to its administrative claim of ₱19,345,434.54.

In his Opposition, respondent prays for the denial of petitioner's Motion for Reconsideration, and reiterates his allegation in his Comment (Re: Petition for Review) filed on October 14, 2020 that the Petition for Review before the Court in Division was filed beyond the mandatory and jurisdictional thirty (30)-day period from the expiration of the one hundred twenty (120)-day period pursuant to Section 112 of the NIRC of 1997, as amended.

The Court finds that petitioner's arguments raised in its Motion for Reconsideration are mere reiteration and amplification of its previous arguments presented in its Petition for Review filed on September 11, 2020,[1] all of which were duly considered in reaching the assailed Decision.

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[1] Rollo, pp. 1-43.

There being no significant arguments presented in the Motion for Reconsideration, this Court finds no cogent reason to modify, much more reverse, the assailed Decision.

WHEREFORE, premises considered, petitioner's Motion for Reconsideration filed on August 27, 2021 is **DENIED** for lack of merit.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

WE CONCUR:

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
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