REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE *Petitioner,*	**CTA *EB* NO. 2067** *(CTA Case No. 9180)*
-versus-	Present: **DEL ROSARIO, P.J.,** **CASTAÑEDA, JR.,** **UY,** **RINGPIS-LIBAN,** **MANAHAN,** **BACORRO-VILLENA,** *and* **MODESTO-SAN PEDRO,** *JJ.*
MACQUARIE OFFSHORE SERVICES PTY. LTD. - PHILIPPINE BRANCH, *Respondent.*	Promulgated: JUN 0 8 2021 3:53 p.m.

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RESOLUTION

MODESTO-SAN PEDRO, J.:

For resolution is petitioner's ***Motion for Reconsideration***, posted on 1 December 2020,[1] with respondent's ***Comment/Opposition (Re: BIR's Motion for Reconsideration dated 26 November 2020) (hereinafter referred to as "Comment")***, filed on 11 February 2021.

In his Motion, petitioner moves for reconsideration of the Court *En Banc*'s Decision, dated 29 October 2020, denying his Petition for Review for lack of merit. He argues that the assailed Decision is erroneous and bereft of factual and legal bases.

He alleges that the service invoices and official receipts presented by respondent in support of its input value-added tax ("VAT") claim failed to comply with the mandatory invoicing requirements prescribed under the Tax Code and Tax Regulations.

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[1] Petitioner filed his Motion within 15 days from his receipt of the assailed Decision on 16 November 2020. Hence, this Motion was timely filed.

He insists that the service invoices, specifically, Exhibits P-25 to P-25-dd, P-28 to P-28-jj, P-31 to P-31-q and P-34 to P-34-gg; and official receipts, marked as Exhibits P-24 to P-24-a, P-26 to P-26-a, P-27 to P-27-b, P-30 to P-30-a, P-33 to P-33-c, and P-35-b were dated outside the period of the claim and that the VAT thereon was not separately shown on each of the invoices and receipts. On these grounds, he argues that respondent's refund claim should be disallowed.

Likewise, petitioner contends that the pieces of evidence presented by respondent, specifically, the Service Agreement, service invoices, official receipts, and Certificates of Inward Remittances were identified by witnesses who have no personal knowledge on the fact of their issuance and contents. Hence, he argues that these pieces of evidence are inadmissible for being hearsay.[2]

Lastly, petitioner argues that a claim for refund should be strictly construed against the taxpayer since it partakes of the nature of a tax exemption. Hence, he posits that the burden of proof is with respondent to convince the Court that it is entitled to the VAT refund being claimed.

Meanwhile, in its Comment, respondent opines that the arguments of petitioner are a mere rehash of his contentions in his Petition for Review and should be denied outright by the Court *En Banc*.

Further, respondent counters that all the service invoices and official receipts presented in Court were all correctly declared in the proper period for VAT purposes. It also echoes the findings in the assailed Decision that the allegation of petitioner lacks specifics and is couched in the nature of general assignment of error, which is not allowed under the Rules of Court.

It also belies petitioner's contention that the pieces of evidence it offered in Court are inadmissible. It explains that the Service Agreement, which bears the consular certificate of authentication of the consular office of the Philippines in Australia, and the Certificates of Inward Remittances, which are notarized, are all public documents that require no further authentication in order to be admissible in court.

As for the service invoices and official receipts, respondent argues that its witness, Ms. Ailyn Perocho, is qualified to testify on the said documents since she has personal knowledge of the fact of their issuance.

Finally, it points out that petitioner can no longer question the admissibility of its documentary evidence since he had all the opportunity to test the veracity of its witnesses.

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[2] Referred to as "Lack of Firsthand Knowledge" under the New Rules on Evidence.

After a careful evaluation of the arguments presented by petitioner, the Court *En Banc* agrees with respondent that the contentions raised in the Motion are a mere rehash of the same facts and issues which have already been passed upon extensively in the assailed Decision

As such, since petitioner failed to raise any new matter for the Court's consideration, the same finds no cogent reason to modify or reverse the assailed Decision.

WHEREFORE, premises considered, petitioner's **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.
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