24-000159-0051

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CASE NO. 11453

KEYENCE PHILIPPINES, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

NOTICE OF RESOLUTION

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

ATTY. AYESHA HANIA B. GUILING-MATANOG
ATTY. ANGELINA RAYANNA O. MAPAGU
Bureau of Internal Revenue
Room 703, Litigation Division, BIR National Office Building
Sen. Miriam P. Defensor-Santiago Avenue
Diliman, Quezon City

CABRERA & COMPANY
29th Floor, AIA Tower (formerly Philamlife Tower)
8767 Paseo de Roxas
1226 Makati City

GREETINGS:

You are hereby notified by these presents that on **September 2, 2025,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **September 8, 2025.**

Atty. Margarette Y. Guzman
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

FIRST DIVISION

KEYENCE PHILIPPINES, INC., Petitioner,	CTA CASE NO. **11453**
	Members:
- versus -	**DEL ROSARIO**, P.J., *Chairperson*, **BACORRO-VILLENA**, *and* **CUI-DAVID**, JJ.
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: SEP 02 2025 9:53a.m

x - x

RESOLUTION

For the Court's resolution is petitioner Keyence Philippines, Inc.'s (**petitioner**'s/**KPI**'s) "Motion for Reconsideration (Re: Resolution dated 15 April 202[5])"[1] (**MR**) filed personally on 06 May 2025 and *via* email on 07 May 2025, with respondent Commissioner of Internal Revenue's (**respondent**'s/**CIR**'s) "Comment and Opposition (Re: Petitioner's Motion for Reconsideration dated 06 May 2025)"[2] (**Comment/Opposition**) filed personally on 02 June 2025 and *via* email on 03 June 2025.

The MR assails the Court's Resolution[3] promulgated on 15 April 2025, which dismissed the case for lack of jurisdiction. The dispositive portion of which reads:

> ...
>
> **WHEREFORE**, premises considered, the instant Petition for Review filed by petitioner Keyence Philippines, Inc. on 27 March 2024 is hereby **DISMISSED** for lack of jurisdiction.
>
> Meanwhile, the *Motion to Dismiss* embodied in respondent's Answer is **DENIED** for lack of merit.

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1 Division Docket, pp. 355-369.
2 Id., pp. 374-379.
3 Id., pp. 337-354.

> Finally, with the dismissal of the Petition, the resolution of petitioner's "Urgent Motion for the Issuance of *Subpoena Duces Tecum* and Extension of Time to Submit the ICPA Report" has become **MOOT** and **ACADEMIC**.[4]
>
> ...

In the MR, petitioner assails the Court's dismissal of its Petition for Review, arguing: (1) respondent's refusal to accept the personal filing of the administrative claim is not the denial contemplated under the law and revenue issuances; (2) petitioner validly filed its refund claim through registered mail; and, (3) the Court has jurisdiction over the case.

In respondent's Comment/Opposition, he or she manifested agreement with the Court's finding that petitioner's Petition for Review fell outside the Court's jurisdiction, and reiterates and maintains the defenses as laid out in his or her Answer.[5]

Particularly, respondent points out that he or she had not received any application for refund for the period in question. For respondent, petitioner's lapse amounts to a violation of the doctrine of exhaustion of administrative remedies, rendering the filing of the instant Petition for Review premature.

We resolve.

At the outset, it must be underscored that petitioner's bid for reversal hinges mainly on the issue of whether it had actually filed its administrative claim (*i.e.,* it validly filed its administrative claim with complete submissions), triggering the start of the CIR's 90-day period to act thereon.

As We earlier found in the assailed Resolution:

> ...
>
> For argument's sake, assuming registered mail would be outright considered a valid mode of filing a VAT refund claim, petitioner fell short of establishing the fact of its filing. Thus, in determining the timeliness thereof, Section 3, Rule 13 of the Rules of Court, as amended, is the most instructive. It provides that a submission filed through registered mail is deemed filed on the date

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[4] Emphasis and italics in the original text.
[5] Division Docket, pp. 156-163.

> the same is mailed. Meanwhile, Section 16 of the same Rule outlines the required proof of service, which consists of: (**1**) the registry receipt; and, (**2**) the affidavit of the person who mailed it.
>
> At the outset, it has been observed from the case's records that petitioner had failed to meet these requirements, only offering the registry return receipt, the veracity of which has also been put into question. An examination of the return receipt discloses that the article it covered was received by an unnamed receiver (only indicating their signature on the field provided therein), though petitioner's witness maintains that the same was duly received:
>
> . . .
>
> After this point, the representatives of petitioner that it intended to present as witnesses had already concluded their respective testimonies, with only that of the Court-commissioned ICPA remaining. As it stands, with what is available in the records, petitioner has not compellingly demonstrated the validity of its filing.[6]
>
> . . .

As it stands, petitioner failed to convincingly demonstrate that it had filed its administrative claim to begin with. The case's records are remiss of any clear indication or reference to the administrative claim supposedly filed, be it the allegedly denied personal filing or that which had been transmitted *via* registered mail. Further, in addition to apparent defects in the registry return receipt, respondent pointed out in his or her Answer that the return card that petitioner proffered as proof of receipt bears a "RECEIVED" stamp from Isla Lipana & Co., not the Bureau of Internal Revenue (**BIR**'s) office.

Moreover, it may be recalled that petitioner's submissions were earlier the subject of its "Urgent Motion for the Issuance of *Subpoena Duces Tecum*"[7] (**SDT**) that the Court eventually rendered moot. In this regard, respondent had specifically denied, ever having received any application for value-added tax (VAT) refund for the 3rd and 4th quarters of the fiscal year (**FY**) ended 28 February 2022.[8]

In the MR, petitioner insists that it validly filed its administrative claim when it transmitted the same *via* registered mail, pointing out that none of the current revenue issuances in effect expressly prohibit such practice for administrative claims for refund filed with the BIR.

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6 Citations omitted and emphasis in the original text.

7 As embodied in the "Urgent Motion for the Issuance of Subpoena *Duces Tecum* and Extension of Time to Submit the [Independent Certified Public Accountant] (ICPA) Report", Division Docket, pp. 273-277.

8 Pars. 2 and 4, Respondent's Answer with Manifestation, id., p. 156.

However, as touched upon above, this allegation itself lacked any support in the case's records.

In line with the foregoing, We also cannot honor petitioner's claim that the existence of the registry receipt is *prima facie* evidence that respondent received its administrative claim (as the same was addressed to the BIR) when the registry receipt itself lacked material details (*i.e.,* the details of the recipient and a clear indication of its contents). In any case, respondent had consistently **disputed** receipt of petitioner's parcel.

As to petitioner's contention that respondent's refusal to accept personal filing of the administrative claim is not the denial contemplated under the law and revenue issuances, as the said denial must be set forth in writing citing the legal and factual bases for the denial, including the deficiencies of the claim, and that the denial should have been issued by the CIR or his or her duly authorized representatives, despite the documents accompanying the same being complete, the assailed Resolution ruled in this wise:

> . . .
> As petitioner aptly argued in its Petition, as claimant, it is presumed to have submitted complete documents in support of its application for refund. Jurisprudence is clear in stating that for purposes of Section 112(C) of the NIRC of 1997, as amended, the completeness of the documents to support a claim for refund rests with the taxpayer and not with the BIR. Otherwise, a taxpayer will be at the mercy of the BIR, which may require the production of documents that a taxpayer cannot submit.
>
> Clearly, guided by the foregoing, strictly for purposes of determining the completeness of the supporting documents accompanying the application for refund at the administrative level based on petitioner's allegations, there does not appear to be a roadblock that would have warranted the outright denial of its receipt.
>
> Thus, when petitioner personally filed its administrative claim for refund on 30 November 2023, such filing is deemed complete for all intents and purposes. Consequently, it is **deemed filed** as of that date (regardless of respondent's refusal to accept it).
>
> Thus, as to the timeliness of petitioner's judicial claim, respondent's unjust refusal to accept petitioner's "complete" administrative claim on 30 November 2023 effectively constitutes an **outright denial** of its claim.[9]
>
> . . .

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9 Citations omitted and emphasis in the original text.

From the foregoing, then, it would thus be ineffectual and superfluous to expect respondent to issue a written denial, akin to denials by the CIR's inaction sanctioned by the same rules.

In any event, as to the timeliness of petitioner's judicial claim, We find no cogent reason to vacate Our earlier ruling reckoning the CIR's outright denial as the day that petitioner's claim became immediately appealable to this Court on 30 November 2023. As such, petitioner had thirty (30) days thereafter, or until **02 January 2024**[10] within which to file the judicial claim. As the present Petition for Review was only filed on 27 March 2024, the same was then already belatedly filed, depriving the Court jurisdiction over the Petition for Review.

In entertaining the alternative, however, that petitioner validly transmitted the documents pertinent to its administrative claim through registered mail on 30 November 2023, the Petition for Review and the evidence in the case's records do not support the view that the CIR actually received petitioner's administrative claim. The said alternative, in turn, renders the Petition for Review dismissible for being prematurely filed.

WHEREFORE, premises considered, petitioner Keyence Philippines, Inc.'s "Motion for Reconsideration (Re: Resolution dated 15 April 202[5])" filed on 06 May 2025 is hereby **DENIED** for lack of merit.

SO ORDERED.

I reiterate my Concurring Opinion on the assailed Decision

ROMAN G. DEL ROSARIO
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

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10 The original deadline of thirty (30) days from 30 November 2023 fell on 30 December 2023. As 30 and 31 December 2023 and 01 January 2024 are holidays, petitioner's deadline to file its Petition for Review instead fell on 02 January 2024, the next working day.