REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Special Third Division

ADVANCED WORLD SYSTEM, INC.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 9983

Members:

RINGPIS-LIBAN, *Chairperson, and*
MODESTO-SAN PEDRO, *JJ.*

Promulgated:

MAR 13 2025 11:00 a.m.

x -- x

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is petitioner's *Motion for Reconsideration [Re: Decision dated 11 July 2023]*, filed on August 4, 2023, without any comment from respondent.,[1] assailing the Court's Decision, dated July 11, 2023, which dismissed the instant Petition for Review for being belatedly filed.

The Motion lacks merit.

Petitioner is tellingly silent on *Commissioner of Internal Revenue v. San Roque Power Corporation, Taganito Mining Corporation v. Commissioner of Internal Revenue, and Philex Mining Corporation v. Commissioner of Internal Revenue*[2] ("*San Roque*"), *Rohm Apollo Semiconductor Philippines v. Commissioner of Internal Revenue*,[3] and *Silicon Philippines, Inc. v. Commissioner of Internal Revenue*,[4] which served as the jurisprudential basis for Our ruling. It does not directly refute these cases, Our taking these cases to be applicable to here, or Our use of the rulings in these cases. Given that this Court cannot simply ignore the declarations of the Supreme Court for no clear reason, We find it prudent to uphold Our finding that petitioner's judicial claim for tax credit is beyond this Court's jurisdiction, having been filed

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[1] *See* Records Verification, dated February 17, 2025, *Rollo* Vol. 3, unpaginated.
[2] G.R. No. 187485, G.R. No. 196113, & G.R. No. 197156, February 12, 2013.
[3] G.R. No. 168950, January 14, 2015.
[4] G.R. No. 182737, March 2, 2016.

beyond the 120+30-day period provided by the *National Internal Revenue Code of 1997, as amended*, prior to the passing of the *Republic Act No. 10963*, also known as the *TRAIN Law*.

Indeed, the only jurisprudence cited by petitioner that is directly related to the issue at hand is *Commissioner of Internal Revenue v. Mindanao II Geothermal Partnership*.[5] Yet even a cursory review of said case reveals that it actually *affirms* the earlier *San Roque* in saying that a judicial claim filed beyond the 120+30-day period is fatally late.

Neither is the Court convinced by petitioner's contention that the *TRAIN Law* is retroactively applicable to its case. Retroactive applicability is not simply a matter of "allow it if it benefits the taxpayer." Following *Securities and Exchange Commission v. Laigo*,[6] "[t]he rule is that where the provisions of a statute clarify an existing law and do not contemplate a change in that law, the statute may be given curative, remedial and retroactive effect. . . . curative statutes are those enacted to cure defects, abridge superfluities, and curb certain evils." Such statutes implement and/or make explicit already existing rights.

This cannot be said of *TRAIN*: the fact that the *Ease of Paying Taxes Act* reintroduced the second prescriptive period for filing judicial claims (the 90+30-day period), shows that such a period was not a "defect," "superfluity," or "evil." Consequently, *TRAIN*'s removal of the 120+30-day period does not merely clarify an existing law or implement an existing right. It thus cannot be applied retroactively to petitioner's case.

All told, the Court sees no reason to reverse Our ruling.

ACCORDINGLY, petitioner's *Motion for Reconsideration [Re: Decision dated 11 July 2023]*, filed on August 4, 2023, is hereby **DENIED** for lack of merit. The Decision, dated July 11, 2023, is hereby **AFFIRMED**.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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[5] G.R. No. 191498, January 15, 2014.
[6] G.R. No. 188639, September 2, 2015.

I CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice