REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

MSCI HONG KONG LIMITED, Petitioner,	**CTA CASE NO. 10474**
	Members:
- versus -	**RINGPIS-LIBAN,** *Chairperson,* **MODESTO-SAN PEDRO**, *and* **FERRER-FLORES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: NOV 26 2024 3:39 pm

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RESOLUTION

FERRER-FLORES, J.:

Before this Court is respondent's **Motion for Reconsideration (Re: Decision dated 17 July 2024)** filed on August 8, 2024, with petitioner's **Comment (Re: Motion for Reconsideration dated August 7, 2024)** filed on September 9, 2024.

On July 17, 2024, the Court promulgated a Decision partially granting petitioner's claim for refund of unutilized input value-added tax (VAT) attributable to its zero-rated sales for the second to fourth quarters of calendar year (CY) 2018 in the reduced amount of ₱4,046,018.97, the dispositive portion of which reads as follows:

> **WHEREFORE**, in light of the foregoing the present *Petition for Review* is **PARTIALLY GRANTED**. Accordingly, respondent is **ORDERED TO REFUND** in favor of petitioner the amount of **₱4,046,018.97,** representing unutilized creditable input VAT attributable to its zero-rated sales for the period from April 1, 2018 to December 31, 2018.
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> **SO ORDERED.**

Memorandum[2] filed on June 26, 2023 that have already been thoroughly discussed in the assailed Decision.

In the case of *Shangri-La International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*,[3] the Supreme Court denied a Motion for Reconsideration for being a mere reiteration of their previous arguments and for failing to raise matters substantially plausible or compellingly persuasive to warrant the reversal of the Decision being assailed, to wit:

> The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.
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> Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought.

In the same vein, the Supreme Court *En Banc* reiterated the above judicial pronouncement in the case of *Harry Roque, Jr., et al. v. Commission on Elections, et al.*,[4] by ruling that whenever the Motion for Reconsideration fails to raise matters that are substantially plausible or compellingly persuasive enough to lead the Court to rule in favor of the desired course of action, then the same must be denied by the Court, thus:

> Petitioners' above contention, as well as the arguments, citations and premises holding it together, is a rehash of their previous position articulated in their memorandum in support of their petition. They have been considered, squarely addressed, and found to be without merit in the Decision subject hereof. The Court is not inclined to embark on another extended discussion of the same issue again x x x.
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> x x x
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> While a motion for reconsideration may tend to dwell on issues already resolved in the decision sought to be reconsidered — and this should not be an obstacle for a reconsideration — the hard reality is that petitioners have failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.

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2 Docket – Vol. 2, pp. 936 to 951.

3 G.R. No. 159938 (Resolution), January 22, 2007, citing *Guerra Enterprises Company, Inc. v. Court of First Instance of Lanao del Sur, et al.*, G.R. No. L-28310, April 17, 1970.

4 G.R. No. 188456 (Resolution), February 10, 2010.

In his *Motion*, respondent primarily insists that the present *Petition for Review* should not have been given due course since petitioner's claim for refund was not fully substantiated by proper documents. Respondent argues that, during the administrative level, petitioner failed to comply with the submission of all mandatory documentary requirements in the processing and grant of VAT refund claims as prescribed in Revenue Memorandum Circular (RMC) No. 47-2019,[1] in accordance with Section 112(A) of the National Internal Revenue Code (NIRC) of 1997, as amended.

Moreover, respondent also asserts that petitioner failed to prove that the claimed excess input taxes are indeed attributable to its zero-rated or effectively zero-rated sales. Lastly, respondent reiterates that claims for refund are construed in *strictissimi juris* against the claimant and in favor of the Government.

On the other hand, in its *Comment*, petitioner counters respondent's allegation that it failed to submit documents to support its claim for refund in the administrative level. Petitioner asserts that it was able to present all official receipts, invoices, and other documents necessary to process its claim as evidenced by the notarized certification of completeness of supporting documents and the Revised Checklist of Mandatory Requirements on Claims for VAT Refund. Petitioner posits that its application would not have been accepted by the Bureau of Internal Revenue (BIR) if not all of the documents listed in the said Checklist were submitted at the time of filing of the claim for refund.

Furthermore, petitioner also points out that judicial claims before the Court are litigated *de novo,* in the sense that the Court resolves the issues raised after a judicious examination and evaluation of the evidence and legal basis presented. Petitioner, thus, submits that the Court may resolve the case on the basis of the evidence formally offered and legal basis appropriately raised, even if the evidence was not presented at the administrative level. Lastly, petitioner asserts that it has successfully proven its entitlement to the claim for refund considering that there is nothing in Section 112(A) of the NIRC of 1997, as amended, as well as in the implementing regulations and applicable jurisprudence, that requires the subject input taxes be directly attributable to zero-rated sales or effectively zero-rated sales.

The Court finds respondent's *Motion* bereft of merit.

Notably, the issues raised by respondent in the instant Motion are a mere rehash of the same issues and arguments he advanced in his

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[1] "SUBJECT: Revised Guidelines and Mandatory Requirements for the Processing and Grant of Value-Added Tax (VAT) Refund Claims within the 90-day Period Pursuant to Section 112 of the Tax Code of 1997, as Amended", dated April 16, 2019.

To reiterate, the Court has sufficiently considered the evidence presented by both parties and has found satisfaction as regards the official receipts, invoices and other documents necessary to partially grant petitioner's claim for refund, in the reduced amount of ₱4,046,018.97.

As such, this Court is constrained to deny the instant *Motion* as it is a mere reiteration or rehash of arguments that have already been previously pleaded, submitted and resolved by this Court, and the arguments therein are too unsubstantial to warrant reconsideration of the assailed Decision. To discuss them anew would only be a wasteful expenditure of judicial resources.

In view of the foregoing disquisitions, there being no new matter or substantial issue raised by respondent in his *Motion*, the Court finds no compelling reason to reverse or modify the Decision promulgated on July 17, 2024.

WHEREFORE, premises considered, respondent's Motion for Reconsideration (Re: Decision dated 17 July 2024) is **DENIED** for lack of merit.

SO ORDERED.

CORAZON G. FERRER-FLORES
Associate Justice

We Concur:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice