REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

NIPPON EXPRESS PHILIPPINES CORPORATION, *Petitioner,*	**CTA EB No. 2506** (CTA Case No. 10242)
	Present:
-versus-	**DEL ROSARIO,** *PJ,* **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID,** and **FERRER-FLORES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: JUL 19 2023 3:50 pm

x- x

RESOLUTION

REYES-FAJARDO, *J.*:

On February 15, 2023, we rendered a Decision,[1] disposing CTA EB No. 2506, as follows:

> **WHEREFORE**, the Petition for Review dated July 7, 2021, filed by Nippon Express Philippines Corporation, is **DENIED**. The Resolutions dated January 13, 2021 and June 17, 2021, in CTA Case No. 10242, are **AFFIRMED**.
>
> **SO ORDERED**.

We found that petitioner failed to strictly adhere with the mandatory and jurisdictional periods enshrined in Section 112(C) of

[1] *Rollo*, pp. 61-70.

the 1997 National Internal Revenue Code (NIRC), as amended by Republic Act (RA) No. 10963, in relation to Section 7(a)(1) and (2) of RA No. 1125, as amended by RA No. 9282. Specifically, on June 11, 2019, petitioner received a letter from respondent's authorized representative, *i.e.*, OIC – Assistant Commissioner Large Taxpayer's Service (OIC ACIR-LTS Dizon) *within* the ninety (90)-day period to decide an administrative claim for input Value-Added Tax (VAT) refund. However, petitioner failed to elevate OIC ACIR-LTS Dizon's adverse decision, within thirty (30) days from receipt thereof, resulting in the non-acquisition of the Court in Division of jurisdiction to entertain petitioner's appeal.

We added that: (1) respondent's final decision dated September 19, 2019, and received by petitioner on December 11, 2019, may *not* be considered as a valid decision appealable to the Court in Division, because the same was rendered outside the ninety (90)-day period to decide an administrative claim for input VAT refund, under Section 112(C) of the NIRC, as amended by RA No. 10963; (2) there is no express provision in the NIRC, as amended, or in its implementing rules and regulations that OIC ACIR-LTS Dizon's adverse decision, may be challenged before respondent; and (3) the ruling that OIC ACIR-LTS Dizon's letter-denial is appealable with the Court in Division is consistent with the doctrine of prior exhaustion of administrative remedies.

In its Motion for Reconsideration (re: Decision dated February 15, 2023), filed on February 27, 2023, petitioner insists that its judicial claim for refund was timely filed on January 10, 2020, or within thirty (30) days from receipt of respondent's final decision on its administrative claim for input VAT refund on December 11, 2019. Further, it is respondent's adverse final decision, and *not* OIC ACIR-LTS Dizon's letter-denial, which is appealable before the Court in Division. Moreover, by considering OIC ACIR-LTS Dizon's letter-denial as the action appealable before the Court in Division, such ruling offends the principle of doctrine of prior exhaustion of administrative remedies.

Through his Comment (on Petitioner's Motion for Reconsideration filed on 26 February 2023), filed on April 17, 2023, respondent mirrors our discussion in the challenged Decision that the Court in Division lacks jurisdiction over petitioner's judicial claim for refund.

The Motion lacks merit.

Indeed, petitioner's arguments were all weighed, and found lacking in merit, in the challenged Decision dated February 15, 2023. Reinventing the wheel wastes our time and resources. *Social Justice Society (SJS) Officers v. Lim*[2] is on point:

> The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; and it would be a needless act, too, with respect to issues raised for the first time, these being, deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); i.e., the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.

WHEREFORE, petitioner's Motion for Reconsideration (re: Decision dated February 15, 2023), filed on February 27, 2023 is **DENIED,** for lack of merit.

SO ORDERED.

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

We Concur:

ROMAN G. DEL ROSARIO
Presiding Justice

---

2 G.R. No. 187836, March 10, 2015 (Resolution on Motion for Reconsideration).

I maintain my Separate Concurring Opinion.
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice