REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

Second Division

EBAR ABSTRACTING COMPANY INC., Petitioner,	**CTA CASE NO. 10681**
	Members:
- versus -	**RINGPIS-LIBAN,** *Chairperson* **MODESTO-SAN PEDRO,** *and* **FERRER-FLORES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: MAY 2 8 2025

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RESOLUTION

RINGPIS-LIBAN, J.:

Submitted before the Court is petitioner's **Motion for Partial Reconsideration (For petitioner EBAR Abstracting Company, Inc.)** filed on February 6, 2025, with respondent's **Comment/Opposition (to Petitioner's Motion for Partial Reconsideration dated February 6, 2025)** filed through registered mail on March 10, 2025 and received by the Court on March 13, 2025.

On January 15, 2025, the Court promulgated a Decision upholding in part respondent's deficiency value-added tax (VAT) assessment due to petitioner's failure to sufficiently refute the same, while cancelling respondent's deficiency income tax assessment for already having been paid and settled by petitioner, the dispositive portion of which states as follows:

> "**WHEREFORE**, in light of the foregoing considerations, the present *Petition for Review* is **PARTIALLY GRANTED**.
>
> The assessment issued by respondent against petitioner for the taxable year 2015 covering deficiency income tax assessment is

CANCELLED and WITHDRAWN. However, the deficiency VAT assessment for taxable year 2015 is **UPHELD IN PART**.

Accordingly, petitioner is **ORDERED TO PAY** respondent the deficiency VAT in the aggregate amount of **Php45,041,482.37**, inclusive of the 25% surcharge, 20% deficiency interest and 20% delinquency interest imposed under Sections 248(A)(3), 249(B) and (C)(3) of the NIRC of 1997, as amended by RA No. 10963, also known as Tax Reform for Acceleration and Inclusion ('TRAIN') Law, and as implemented by RR No. 21-2018, computed until December 31, 2018, as shown below:

Taxable Sales per Return	Php 835,702.42
Add: Unsupported Zero-rated Sales	240,514,276.35
Adjusted Taxable Sales	241,349,978.77
Output Tax Due	Php 28,961,997.45
Less: Input Tax Carried Over from Previous Period	1,027,153.20
VAT Payable	Php 27,934,844.25
Less: Payments per Returns	-
Basic Tax Due	**Php 27,934,844.25**
Add: 25% Surcharge	6,983,711.06
20% Deficiency Interest from April 16, 2016 until December 8, 2017 (Php27,934,844.25 x 20% x 602 days ÷ 365 days)	9,214,671.91
Total Amount due as of December 08, 2017	**Php 44,133,227.22**
Add: 20% Deficiency Interest from December 09, 2017 to December 31, 2017 (Php27,934,844.25 x 20% x 23 days ÷ 365 days)	352,055.57
20% Delinquency Interest from December 09, 2017 to December 31, 2017 (Php44,133,227.23 x 20% x 23 days ÷ 365 days)	556,199.58
Total Amount due as of December 31, 2017	**Php 45,041,482.37**

In addition, petitioner is **ORDERED TO PAY** respondent delinquency interest at the rate of twelve percent (12%) per annum on the total unpaid deficiency tax due as of December 08, 2017 in the amount of **Php44,133,227.22** or equivalent to Php14,509.55 per day, computed from January 01, 2018 until full payment thereof, pursuant to Section 249(C) of the NIRC of 1997, as amended by TRAIN Law and as implemented by RR No. 21-2018.

SO ORDERED."

In its Motion, petitioner primarily argues that the Court erred in holding it liable to pay deficiency VAT with surcharge and interest for taxable year 2015, and raises the following grounds in support of its argument, *viz*:

i. The Court may have erred in not ruling that the deficiency tax assessments contained in the Formal Assessment Notice (FAN) and Final Decision on Disputed Assessment (FDDA) are both null and void for violation of petitioner's right to due process;

ii. Even conceding that the deficiency tax assessments in the FAN are not null and void, the Court may have erred in inadvertently not ruling that the right of the respondent to collect the deficiency taxes contained in the FAN has already prescribed;

iii. The Court may have erred in ruling that the services rendered by petitioner to Innodata, Inc. were not performed in the Philippines; and,

iv. Even assuming that the pieces of evidence on record are not sufficient to prove that the services rendered to Innodata, Inc. were performed in the Philippines, the Court may have erred in holding that petitioner is liable for deficiency VAT as Innodata, Inc. was ruled to be a nonresident foreign corporation not doing business in the Philippines and the services it received were supposedly not performed in the Philippines.

On the other hand, in his Comment, respondent submits that the Court correctly ruled that petitioner is liable to pay the assessed deficiency VAT, surcharge, and interest based on the Formal Assessment Notice ("FAN") that was issued to petitioner. Respondent further agrees with the Court in holding that a void Final Decision on Disputed Assessment ("FDDA") does not render the assessment void since a disputed assessment differs from the assessment itself. Lastly, respondent insists that his right to collect petitioner's deficiency VAT assessment for taxable year 2015 has not yet prescribed considering that Section 223 of the National Internal Revenue Code ("NIRC") of 1997, as amended, explicitly provides that the running of the Statute of Limitations shall be suspended when a request for a reinvestigation is granted by the Commissioner of Internal Revenue ("CIR").

After due consideration, the Court finds petitioner's Motion for Partial Reconsideration bereft of merit.

A void FDDA does not automatically render the assessment void.

As to its first ground, petitioner asserts that both the FAN and FDDA are null and void for violating petitioner's right to due process of law. Citing the case of *Commissioner of Internal Revenue v. Maxicare Healthcare Corporation* (*Maxicare* case),[1] petitioner argues that a violation of taxpayer's right to due process, even during the reinvestigation phase, results to the nullity of not only the FDDA but also the FAN.

On the other hand, respondent counters that the Court correctly ruled that a void FDDA does not automatically negate the assessment following the Supreme Court's pronouncement in the case of *Commissioner of Internal Revenue v. Liquigaz Philippines Corporation* (*Liquigaz* case).[2] Respondent also stresses that the *Maxicare* case cited by petitioner is not applicable herein since it encompasses a different scenario. He expounds that the said case involves the issuance of the FDDA before the lapse of the sixty (60)-day period within which to submit documents in support of the request for reinvestigation; contrariwise, petitioner herein was afforded of its right to present documents in support of its request for reinvestigation within the 60-day period. Thus, respondent avers that considering the stark difference in the facts of the present case and that of the *Maxicare* case, the Supreme Court's decision in the latter case cannot be applied herein.

The Court agrees with respondent.

Indeed, the *Maxicare* case is not on all fours with the present case. As correctly observed by respondent, the FDDA in the said case was issued prior to the lapse of the 60-day period within which to submit documents in support of the taxpayer's request for reinvestigation – a clear violation of the taxpayer's right to due process of law which, consequently, rendered the Formal Letter of Demand (FLD)/FAN and FDDA therein void. As held by the Supreme Court, "the taxpayer was denied even the opportunity to *present* its evidence as would afford it a genuine opportunity to be heard, despite the clear procedural rules giving it a 60-day period within which to provide relevant supporting documents pursuant to its request for reinvestigation."

Moreover, in the *Maxicare* case, it must be emphasized that the FLD/FAN was invalidated because the Bureau of Internal Revenue ("BIR") failed to strictly comply with the due process requirements set forth in Section 228 of the NIRC of 1997, as amended, and Revenue Regulations ("RR") No. 12-99, as amended, specifically, giving the taxpayer 60 days within which to submit all relevant supporting documents. Such period cannot be disregarded by the BIR as the same is part and parcel of the due process requirement in the issuance of a

[1] G.R. No. 261065, July 10, 2023.
[2] G.R. Nos. 215534 and 215557, April 18, 2016.

deficiency tax assessment. For said reason, the assessment itself was likewise invalidated.

Herein, petitioner filed its letter *(Subject: Request for Re-investigation on Final Assessment Notice duly received on November 17, 2017, covered by Letter of Authority eLA201200033199)* on December 13, 2017.[3] Counting 60 days therefrom, petitioner had until February 12, 2018,[4] within which to submit relevant supporting documents. On February 9, 2018, petitioner timely filed its letter *(Subject: Supplemental Letter and Submission of Additional Documents on the Request for Re-investigation on Final Assessment Notice duly submitted on December 13, 2017).*[5] Correspondingly, the FDDA issued on June 21, 2021,[6] was clearly issued beyond the 60-day period to submit relevant documents in support of petitioner's request for reinvestigation. Simply put, there was no violation of the 60-day period within which to provide relevant supporting documents pursuant to a request for reinvestigation.

Relatively, the *Liquigaz* case clarified that a void FDDA does not *ipso facto* render the assessment void since a decision on a disputed assessment differs from the assessment itself. Hence, the invalidity of one does not necessarily result to the invalidity of the other —unless the law or regulations otherwise provide. To stress, a "decision" differs from an "assessment" and failure of the FDDA to state the facts and law on which it is based renders the decision void but not necessarily the assessment. Perforce, tax laws may not be extended by implication beyond the clear import of their language, nor their operation enlarged so as to embrace matters not specifically provided.

Applying the ruling herein, the subsequent invalidity of the FDDA herein does not render the assessment void, it is only considered as if there was no decision rendered by respondent. It is synonymous to a denial by inaction by respondent, which may still be appealed before this Court and the assessment evaluated on the basis of the available evidence and documents.[7]

Respondent's right to collect based on the FAN has not yet prescribed.

With regard to the second ground, petitioner insists that respondent's right to collect the assessments contained in the FAN has already prescribed. Petitioner recalls that it received the FAN on November 17, 2017, shortly thereafter, it filed a Request for Reinvestigation on December 13, 2017 and submitted supporting documents thereof on February 9, 2018. Petitioner continues that respondent supposedly had until November 17, 2020 within

[3] Docket, Exhibit "P-7", pp. 63 to 84.
[4] February 11, 2018, the 60th day, fell on a Sunday.
[5] Docket, Exhibits "P-8" and "P-8-1", pp. 2003 to 2009.
[6] *Id.,* Exhibits "P-9" and "R-12", BIR Records (Exhibit "R-18"), pp. 475 to 477.
[7] *Commissioner of Internal Revenue v. Liquigaz Philippines Corporation*, G.R. Nos. 215534 and 215557, April 18, 2016.

which to collect the alleged deficiency taxes, however, even counting the several issuances relating to COVID-19 pandemic –which suspends the assessment and collection of taxes for a total of three hundred and forty-five (345) days, the end date falls on October 28, 2021. Petitioner asserts that respondent has not initiated any collection efforts, whether administrative or judicial, as of the said date. Thus, petitioner submits that respondent's right to collect has already prescribed.

On the other hand, respondent contends that Section 223 of the NIRC of 1997, as amended, explicitly provides the instances when the running of the Statute of Limitations provided in Section 203 of the same tax code shall be suspended. He explains that one of those instances is when the taxpayer requests for a reinvestigation and is granted by the CIR. Respondent submits that the said provision plainly requires that the request for reinvestigation be granted by the CIR to suspend the running of the prescriptive period for assessment and collection. No further condition was provided by law. That the grant may either be expressed in direct communications with the taxpayer or implied from the actions of the respondent or his authorized representatives in response to the request for reinvestigation.

In this case, respondent stresses that the request for reinvestigation filed by petitioner on December 13, 2017 was evidently granted in the BIR letter dated February 9, 2018. However, due to the COVID-19 pandemic, the actual reinvestigation conducted by the BIR eventually resulted in the issuance of the FDDA only on June 21, 2021. Accordingly, the three (3)-year period to institute collection proceeding should begin to run from the date of petitioner's receipt of the FDDA on July 27, 2021, or until July 27, 2024. Respondent asserts that he is deemed to have initiated his collection efforts upon the filing of his *Answer (With Affirmative Defenses)* to the Petition for Review on June 10, 2022,[8] which includes a prayer to issue a decision ordering petitioner to pay the assessed taxes. Hence, respondent's right to collect the subject assessed taxes has not yet prescribed.

The Court finds respondent's right to collect the deficiency VAT assessment as not yet prescribed.

As currently worded, Section 222 of the NIRC of 1997, as amended, provides that the prescriptive period of collection prescribes in five (5) years.

Moreover, Section 223 of the NIRC of 1997, as amended, provides that the running of the statute of limitations shall be suspended by a request for reinvestigation which is granted by the CIR, to wit:

> "SEC. 223. *Suspension of Running of Statute of Limitations.* – **The running of the Statute of Limitations provided in Sections 203 and 222 on the making of assessment and the beginning of**

[8] Docket, pp. 514 to 537.

> **distraint or levy or a proceeding in court for collection, in respect of any deficiency, shall be suspended for the period** during which the Commissioner is prohibited from making the assessment or beginning the distraint or levy or a proceeding in court and for sixty (60) days thereafter; **when the taxpayer requests for a reinvestigation which is granted by the Commissioner**; when the taxpayer cannot be located in the address given by him in the return filed upon which a tax is being assessed or collected: *Provided,* That, if the taxpayer informs the Commissioner of any change in address, the running of the Statute of Limitations will not be suspended; when the warrant of distraint or levy is duly served upon the taxpayer, his authorized representative, or a member of his household with sufficient discretion, and no property could be located; and when the taxpayer is out of the Philippines." *(Emphases supplied)*

Based above pronouncements, in cases of assessments issued within the 3-year ordinary period, respondent has another five (5) years within which to collect taxes; and the 3-year prescriptive period to collect the said taxes begins to run on the date the assessment notice had been released, mailed, or sent to the taxpayer. Moreover, the respondent's collection efforts are initiated by distraint, levy, or court proceeding or judicial action for the collection of such tax liabilities, by filing a complaint or by filing an answer to the taxpayer's petition for review wherein payment thereof is prayed for. Relatively, the provision Section 223 of the NIRC of 1997, as amended, is clear. A request for reinvestigation alone will not suspend the statute of limitations. Two things must concur: there must be a request for reinvestigation and the CIR must have granted it.[9]

Also, in the case of *Bank of the Philippine Islands v. Commissioner of Internal Revenue*,[10] the Supreme Court held that:

> "The burden of proof that the taxpayer's request for reinvestigation had been actually granted shall be on respondent BIR Commissioner. **The grant may be expressed in communications with the taxpayer or implied from the actions of the respondent BIR Commissioner or his authorized BIR representatives in response to the request for reinvestigation.**
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> x x x
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> In all these cases, the request for reinvestigation of the assessment filed by the taxpayer was evidently granted and actual reinvestigation was conducted by the BIR, which eventually

[9] *China Banking Corporation v. Commissioner of Internal Revenue*, G.R. No. 172509, February 4, 2015.

[10] G.R. No. 139736, October 17, 2005.

resulted in the issuance of an amended assessment. On the basis of these facts, this Court ruled in the same cases that the period between the request for reinvestigation and the revised assessment should be subtracted from the total prescriptive period for the assessment of the tax; and, once the assessment had been reconsidered at the taxpayer's instance, **the period for collection should begin to run from the date of the reconsidered or modified assessment**." *(Emphases supplied)*

Herein, the FAN dated November 8, 2017 was received by petitioner on November 17, 2017.[11] Thus, the 5-year period to collect the assessed tax begun to run on the date of receipt of the said FAN and ends supposedly on November 17, 2022. However, the running of the statute of limitations for assessment and collection was suspended due to the declaration of Enhanced Community Quarantine (ECQ) and Modified ECQ (MECQ) in the National Capital Region (NCR) and other areas of the country.[12]

Perusal of the records show that respondent granted petitioner's request for reinvestigation in the letter dated January 15, 2018,[13] signed by Regional Director Glen A. Geraldino. The receipt of which on January 22, 2018 was even acknowledged by petitioner in its letter dated February 9, 2018 *(Subject: Supplemental Letter and Submission of Additional Documents on the Request for Re-investigation On Final Assessment Notice duly submitted on December 13, 2017).*[14] Considering that petitioner's request for reinvestigation was granted by the BIR, the statute of limitations was deemed suspended and the period to collect should begin to run only from the date of the issuance of the FDDA, which is on June 21, 2021,[15] showing the reconsidered or modified assessment. Albeit being declared void for violation of petitioner's right to administrative due process, the issuance of the FDDA should still be the reckoning point for the running of the period to collect, since the assessment was deemed to have been reconsidered at such time. Verily, the void FDDA only equates to as if there was no decision rendered yet by respondent on petitioner's request for reinvestigation.

Hence, counting three years from June 21, 2021, respondent has until June 21, 2026,[16] to initiate the collection of taxes by distraint or levy or court proceeding. And, by posting his Answer (With Affirmative Defenses) to the

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[11] Docket, Par. 5, Stipulated Facts, Joint Stipulation of Facts and Issue, pp. 1937 to 1938; Exhibit "P-6", pp. 57 to 62; and Exhibits "R-7", "R-7-1", "R-8", "R-8-1", "R-9", "R-9-1", "R-10" and "R-10-1", BIR Records (Exhibit "R-18"), pp. 357 to 362.

[12] Refer to Revenue Regulations ("RR") No. 7-2020, Revenue Memorandum Circular ("RMC") No. 34-2020, RMC No. 39-2020, RR No. 10-2020, RR No. 11-2020, RR No. 12-2020, RMC No. 74-2020, RMC No. 77-2020, RMC No. 136-2020, RMC No. 52-2021, RMC No. 80-2021, and RMC No. 93-2021.

[13] BIR Records (Exhibit "R-18"), p. 367. Although the letter is actually dated January 15, 2017, the same appears to be a typographical error.

[14] Docket, Refer to Exhibit "P-8", at p. 2003.

[15] BIR Records (Exhibit "R-18"), Exhibits "P-9" and "R-12", pp. 475 to 477.

[16] Subject to further extension brought about by the suspension of the running of the statute of limitations for assessment and collection due to the declaration of ECQ and MECQ in the NCR.

Petition for Review on June 10, 2022,[17] respondent is deemed to have initiated court proceedings wherein payment of the deficiency VAT is prayed for.[18]

While petitioner failed to prove that the subject services were performed in the Philippines to qualify for VAT zero-rating, such finding however cannot be considered as proof that the subject services were indeed performed outside the Philippines.

Petitioner insists that the totality of the evidence submitted by both petitioner and respondent prove that the services rendered by petitioner to Innodata, Inc. as well as Pactera Technologies NA, Inc. were indeed performed in the Philippines. First, petitioner's Audited Financial Statements (AFS) for taxable year 2015 provides that petitioner's principal place of business is in the Philippines, as such, the necessary implication is that petitioner's operations are held therein. Second, petitioner also submitted VAT zero-rated Billing Invoices and Official Receipts issued in its principal place of business, as well as in its branch in Mandaue City, Cebu. The services rendered by petitioner's head office and branch office to Innodata, Inc. and Pactera Technologies NA, Inc. are duly supported by the VAT zero-rated Billing Invoices. Aside from the VAT zero-rated Billing Invoices, petitioner also issued VAT zero-rated Official Receipts for services rendered separately by its head office in Makati City and branch office in Mandaue City, Cebu. Petitioner submits that the issuance of the invoices and official receipts for Innodata, Inc. and Pactera Technologies NA, Inc. through its head office in Makati City and branch office in Mandaue City gives rise to the disputable presumption that in the ordinary course of business the services rendered to Innodata, Inc. and Pactera Technologies NA, Inc. were performed in the Philippines. Third, and finally, the additional pieces of evidence on records submitted by petitioner during the tax investigation, *i.e.*, the tax returns withholding tax on compensation of its employees as well as the alphalists of its employees for taxable year 2015, prove that the services rendered by petitioner to Innodata, Inc. and Pactera Technologies NA, Inc. were performed in the Philippines.

In any case, petitioner submits that even assuming that all of the evidence submitted are still not sufficient to prove that the services rendered to Innodata, Inc. were performed in the Philippines, the Court have erred in holding that petitioner is liable for 12% VAT. Petitioner submits that given the Court's pronouncements that Innodata, Inc. is a nonresident foreign corporation doing business outside the Philippines and that services by petitioner were not performed in the Philippines, the guidelines provided in the Supreme Court cases of *Commissioner of Internal Revenue v. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.*[19] and *Commissioner of Internal Revenue v. Filminera Resources*

[17] Docket, pp. 514 to 537.
[18] *Id.,* Par. 3, Prayer, Answer (With Affirmative Defenses), p. 535.
[19] G.R. No. 153205, January 22, 2007.

Corporation,[20] states that the sale of services to Innodata, Inc. should be declared as not subject to VAT as it was performed outside the Philippines and the recipient of the service is a nonresident foreign corporation not doing business in the Philippines. Thus, petitioner asserts that the deficiency VAT imposed on the sale of services to Innodata, Inc. be cancelled and set aside pursuant to the aforementioned cases.

On the other hand, respondent contends that the Court correctly held that petitioner failed to establish that its sale of information technology services to Innodata; Inc. were performed in the Philippines. He points out that the Service Agreement presented by petitioner between Innodata, Inc. and itself, did not categorically state that the subject services were to be performed by petitioner in the Philippines. Neither was there any indication that the subject services were actually performed in the Philippines.

The Court finds petitioner's argument misplaced.

To recall, the Details of Discrepancies attached to the FAN,[21] states that the Unsupported Zero-Rated Sales of Php240,514,276.35 was brought about by respondent's verification that petitioner failed to present evidence to substantiate its claim of having zero-rated sales. Hence, such sales were therefore subjected to regular VAT, pursuant to Section 108(A) of the NIRC of 1997, as amended.

In its arguments during trial, petitioner primarily anchors its claim that its sales of services are zero-rated sales under Section 108(B)(2) of the NIRC of 1997, as amended.[22] However, as discussed in the assailed Decision, certain essential elements must be present for a sale or supply of services to be subject to the VAT rate of zero percent (0%) under Section 108(B)(2) of the NIRC of 1997, as amended. Among which is the *third* essential element that the services must be performed in the Philippines by a VAT-registered person. The Court found that petitioner failed to establish compliance with the *third* essential element. The Service Agreement between Innodata, Inc. and petitioner neither bear any indication nor categorically state that the subject services were to be performed by the petitioner in the Philippines. Likewise, petitioner's evidence is bereft of any indication that the subject services were performed in the Philippines.

Contrary to petitioner's argument, the Court cannot simply assume or presume, that the services rendered by petitioner to Innodata, Inc. were performed in the Philippines based on: (1) petitioner's AFS states that its principal place of business is in the Philippines, (2) the VAT zero-rated Billing Invoices and Official Receipts were issued by its principal place of business as

[20] G.R. No. 236325, September 16, 2020.
[21] Docket, Exhibit "P-6", at p. 60; and BIR Records (Exhibit "R-18"), Exhibit "R-10", at p. 357.
[22] Docket, Exhibit "P-7", at pp. 79 to 80; Refer to par. 67, Memorandum (For petitioner EBAR Abstracting Company, Inc.), p. 2182.

well as its branch in Mandaue City, Cebu, and (3) it withheld tax on compensation of its employees and that portion of the salaries and wages of its employees are reported as cost of providing services to its clients, as per its AFS.

It should be stressed that the one who alleges a fact has the burden of proving it and the proof should be clear, positive and convincing. Mere allegation is not evidence.[23] It is worthy to note that a judgment has to be based on facts. Conjectures and surmises cannot substitute for the facts. "A conjecture is always a conjecture; it can never be admitted as evidence".[24] In relation thereto, tax assessments by tax examiners are presumed correct and made in good faith. The taxpayer has the duty to prove otherwise.[25] Hence, petitioner has the duty to prove that the subject sales are indeed zero-rated sales.

Herein, no evidence was offered by petitioner that indicates or states that the subject services were truly performed in the Philippines. Having established that Innodata, Inc. is a nonresident foreign corporation doing business outside the Philippines, petitioner is now claiming that the sale of services to Innodata, Inc. is not subject to VAT since the subject services were allegedly performed outside the Philippines. And, applying the Destination Principle and Cross Border Doctrine, then the transaction for all intents and purposes is outside the jurisdiction of the Philippine taxing authority with respect to VAT.

Unfortunately, petitioner's argument is based on mere speculation. To emphasize, petitioner failed to prove that the services to Innodata, Inc. were indeed performed in the Philippines. The services rendered to Innodata, Inc. must be proven to be either performed within the Philippines or outside the Philippines, it cannot be both. Petitioner cannot be permitted to assume an inconsistent position as it would be offensive to the elementary rules of fair play. A party should decide early what version he is going to advance. A change of theory in the latter stage of the proceedings is objectionable, not due to the strict application of procedural rules, but because it is contrary to the rules of fair play, justice and due process.

Verily, petitioner has fallen short in establishing that its sales or supply of services qualify for VAT zero-rating under Section 108(B)(2) of the NIRC of 1997, as amended. Thus, the assessment for VAT on unsupported zero-rated sales amounting to Php240,514,276.35 as shown in the FAN dated November 8, 2017 is sustained.

In view of the foregoing disquisitions, the Court finds no compelling reason to reverse or modify the Decision promulgated on January 15, 2025.

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[23] *Dionarto Q. Noblejas v. Italian Maritime Academy Phils., Inc., et al.*, G.R. No. 207888, June 9, 2014.

[24] *Spouses William Guidangen and Mary Guidangen v. Devota B. Wooden*, G.R. No. 174445, February 15, 2012.

[25] *Commissioner of Internal Revenue v. Bank of the Philippine Islands,* G.R. No. 134062, April 17, 2007.

Accordingly, premises considered, the Motion for Partial Reconsideration (For petitioner EBAR Abstracting Company, Inc.) is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RIGPIS-LIBAN
Associate Justice

We Concur:

MARIA ROWENA MODESTO SAN-PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice