REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

AXELUM RESOURCES CORPORATION,
Respondent.

CTA EB No. 2561
(CTA Case No. 9969)

Present:
DEL ROSARIO, *PJ,*
RINGPIS-LIBAN,
MANAHAN,
BOCORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and
ANGELES, *JJ.*

Promulgated:
JAN 29 2024 3:50 pm

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RESOLUTION

REYES-FAJARDO, *J.*:

On June 13, 2023, the Court rendered a Decision (assailed Decision),[1] the *fallo* of which reads:

> **WHEREFORE**, the Petition for Review filed on January 4, 2022, by the Commissioner of Internal Revenue is **DENIED**, for lack of merit. The Decision dated June 15, 2021, and the Resolution dated November 8, 2021 in CTA Case No. 9969 are **AFFIRMED**.

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1 *Rollo*, pp. 71 to 79.

SO ORDERED.

In the assailed Decision, the Court upheld the ruling of the Second Division of the Court (Court in Division) partially granting respondent's claim for refund in the reduced amount of ₱12,819,154.46, representing its unutilized input Value-Added Tax (VAT) attributable to its zero-rated sales for the period April 1 to June 30, 2016. The Court explained that the partial denial of respondent's administrative claim for input VAT refund was occasioned by the additional deductions thereon and not due to its failure to submit complete documents, despite notice or request. Following *Pilipinas Total Gas, Inc. v. Commissioner of Internal Revenue*,[2] the Court may give credence to all evidence presented by respondent to support its prayer for refund, irrespective of whether such evidence was presented at administrative level, as the case is being essentially decided in the first instance. After a thorough examination of the Independent Certified Public Accountant (ICPA) Report, the Court in Division may also *not* be faulted for relying on it, much more, in granting respondent's claim for refund.

In his *Motion for Reconsideration (Re: Decision dated 13 June 2023)*,[3] filed on July 3, 2023, petitioner argues that respondent's judicial claim for refund should be denied for its failure to substantiate its claim at the administrative level. He also asserts that the ICPA failed to consider the findings made by the revenue officers who evaluated and reviewed the documents submitted by respondent.

Respondent filed a *Comment (To Petitioner's Motion for Reconsideration dated June 30, 2023)*[4] on September 26, 2023, echoing the ruling of the Court.

The Court finds petitioner's motion bereft of merit.

After a careful evaluation of the arguments presented by petitioner, it is clear that the grounds raised therein are mere reiterations of matters which have already been exhaustively considered and passed upon by the Court in the assailed Decision. As

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2 G.R. No. 207112, December 8, 2015.
3 *Rollo*, pp. 80 to 87. "Motion" for brevity.
4 *Id.* at pp. 92 to 95.

such, the Court finds no compelling reason to reconsider, modify or even reverse the assailed Decision. The pronouncement in *Social Justice Society (SJS) Officers, et al. v. Lim,*[5] is instructive:

> The grounds relied on being mere reiterations of the issues already passed upon by the Court, there is no need to "cut and paste" pertinent portions of the Decision or re-write the ponencia in accordance with the outline of the instant motion.
>
> As succinctly put by then Chief Justice Andres R. Narvasa in *Ortigas and Co. Ltd. Partnership v. Judge Velasco* on the effect and disposition of a motion for reconsideration:
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>> 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, as above stated, 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 13 June 2023)* filed on July 3, 2023 is **DENIED** for lack of merit.

SO ORDERED.

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

[5] G.R Nos. 187836 & 187916, Resolution, March 10,2015.

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

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

HENRY S. ANGELES
Associate Justice