22-000376-0050

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

1ST DIVISION

CTA CASE NO. 10944

AIR DRILLING ASSOCIATES PTE LTD.,
Petitioner,

- versus -

NOTICE OF RESOLUTION

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

ATTY. ALBERT C. ARPON
ATTY. CARL FITRI A. HUSSIN
ATTY. JONELLE ELLINE A. MAGALONG
Bureau of Internal Revenue-Revenue Region No. 8A
36th Floor, Legal Division, Export Bank Plaza Building
Sen. Gil Puyat Ave., cor. Chino Roces Ave., Makati City

AGAN MONTENEGRO MALASAGA & CO.
7th Floor, Electra House Building
115-117 Esteban St., Legazpi Village
1229 Makati City

GREETINGS:

You are hereby notified by these presents that on **May 7, 2025,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **May 8, 2025.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court II

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

AIR DRILLING ASSOCIATES PTE LTD.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 10944

Members:

DEL ROSARIO, *P.J., Chairperson,*
BACORRO-VILLENA, *and*
CUI-DAVID, *JJ.*

Promulgated:
MAY 07 2025; 3:00PM

x- -x

RESOLUTION

CUI-DAVID, J.:

This resolves respondent's *Motion for Partial Reconsideration (Re: Decision dated December 18, 2024)*[1] filed via registered mail and electronic mail (e-mail) on January 7, 2025, with petitioner's *Comment (To Respondent's Motion for Partial Reconsideration)*[2] filed via personal service on February 10, 2025, and via e-mail on February 11, 2025.

Respondent seeks partial reconsideration of the Decision[3] promulgated on December 18, 2024 (*assailed Decision*), the dispositive portion of which reads:

> **WHEREFORE**, in light of the foregoing considerations, the present *Petition for Review* is **PARTIALLY GRANTED**. Accordingly, respondent is **ORDERED TO REFUND** or **ISSUE TAX CREDIT CERTIFICATE** to petitioner in the reduced amount of **₱1,812,278.91**, representing its

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1 Docket, pp. 838–847.
2 *Id.* at 852–857.
3 *Id.* at 796–831.

unutilized input VAT attributable to zero-rated sales for the first quarter of taxable year 2020.

SO ORDERED.

In asking for a partial reconsideration, respondent requests the Court to review, re-evaluate, and reconsider the findings in the *assailed Decision* insofar as it partially granted petitioner's claim for refund in the reduced amount of ₱1,812,278.91, on the grounds that petitioner failed to establish and prove that all the requisites to be entitled to a refund were complied with.

Allegedly, petitioner: (i) was unable to substantiate its claim for value-added tax (VAT) refund and/or tax credit; and (ii) is not engaged in zero-rated or effectively zero-rated sales. Respondent also claims that there is no excess or unutilized input VAT that can be the subject of petitioner's claim for refund/tax credit.

In rejecting respondent's *Motion for Partial Reconsideration*, petitioner counters that: (1) It is not required under Republic Act (RA) No. 9513[4] to be registered as a DOE[5] and BOI[6] accredited supplier to be entitled to VAT zero-rating on its sales to a Renewal Energy (RE) Developer; (2) It submitted the necessary DOE Certificate of Registration and DOE Endorsement Letter for all relevant renewable energy projects of Energy Development Corporation (EDC); (3) The term "zero-rated" is imprinted on its official receipts; and (4) It substantiated its input VAT paid/incurred during the first quarter of taxable year 2020, all of which are attributable to its VAT zero-rated sales.

After reviewing the allegations in the *Motion for Partial Reconsideration* and the counter-arguments set forth by petitioner in its *Comment*, the Court finds no cogent reason to deviate from its ruling in the *assailed Decision*. The *Motion for Partial Reconsideration* has not raised any new or substantial grounds that would warrant a departure from the previous conclusion and finding of the Court. All arguments raised have been passed upon, amply discussed, and considered by the Court in the *Decision* sought to be reconsidered. Therefore, the

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4 Renewable Energy Act of 2008.
5 Department of Energy.
6 Board of Investments.

Court sees no reasonable ground to set aside or modify its determination on the merits of the case.

As explained in *Social Justice Society (SJS) Officers v. Lim*:[7]

> 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:
>
> > **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.

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[7] G.R. Nos. 187836 & 187916 (Resolution), March 10, 2015 [Per J. Perez, *En Banc*].

WHEREFORE, the *Motion for Partial Reconsideration (Re: Decision dated December 18, 2024)* filed by respondent Commissioner of Internal Revenue is hereby **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:

(With due respect, I reiterate my Dissenting Opinion)
ROMAN G.DEL ROSARIO
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice