REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-*versus*-

ASURION HONG KONG LIMITED-ROHQ,
Respondent.

CTA *EB* No. 2752
(CTA Case No. 10121)

Present:

DEL ROSARIO, *P.J.,*
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, *and*
ANGELES, *JJ.*

Promulgated:
JAN 22 2025 1:25 PM

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R E S O L U T I O N

MANAHAN, *J.*:

This resolves petitioner's ***Motion for Reconsideration (Of the Decision dated 06 August 2024)***[1] filed through registered mail on August 27, 2024 and received by this Court on September 5, 2024, seeking the reversal and setting aside of the *Decision* dated October 5, 2022 and the *Resolution* dated April 13, 2023 which were affirmed in this Court's *Decision* dated August 6, 2024 (Assailed Decision), the dispositive portion of which, reads as follows:

> "**WHEREFORE**, premises considered, the instant Petition for Review is hereby **DENIED**. Accordingly, the *Decision* dated October 5, 2022 and *Resolution* dated April 13, 2023 are hereby **AFFIRMED**.
>
> **SO ORDERED**."

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[1] *Rollo*, CTA EB No. 2752, pp. 132-155.

Petitioner argues that Asurion Insurance Services Inc. is an Entity which cannot be categorized as "other person" doing business outside the Philippines since Asurion Insurance Services Inc. and respondent are related entities.

Petitioner insists that respondent and Asurion Insurance Services share the same corporate officers.

Petitioner further argues that respondent failed to prove that the services were rendered in the Philippines and it was not able to present all its Service Agreements with its alleged clients.

Petitioner also insists that respondent's big-ticket purchases were not properly substantiated.

Petitioner also argues that this court must take note of the observation/finding of fact of the Bureau of Internal Revenue (BIR) in denying the administrative tax refund, and that if an administrative claim was dismissed by the BIR due to taxpayer's failure to submit complete documents, then the judicial claim before the CTA should be dismissed for the taxpayer's failure to substantiate the claim at the administrative level.

Lastly, petitioner also insists that services rendered by respondent as Regional Office Headquarter (ROHQ) to its parent company outside the Philippines do not fall under the transactions subject to zero-percent value-added tax (VAT) rate.

On the other hand, respondent in its ***Comment (Re: Petitioner's Motion for Reconsideration (Of the Decision dated August 27, 2024)***[2] filed on September 30, 2024, counter-argues that petitioner's arguments had already been judiciously considered and resolved by the Court in Division as well as by this Court in the Assailed Decision.

Respondent maintains that it is a separate and distinct entity from Asurion Insurance Services Inc. which makes it an "other person" doing business outside the Philippines.

Respondent further argues that it has sufficiently proven that its services were rendered in the Philippines.

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[2] *Rollo*, pp. 158-184.

Moreover, it has *prima facie* established that its transactions were subject to zero-rating under Section 108(B)(2) of the 1997 National Internal Revenue Code (NIRC), as amended, and that its big-ticket purchases were properly substantiated in accordance with the law and regulations.

Respondent claims that its services were rendered not to its parent company but to other corporations doing business and established outside the Philippines.

Lastly, respondent argues that the Court is not limited to the findings of facts in the administrative claim and it can conduct its own independent fact finding.

We resolve.

Petitioner's motion was filed within the prescriptive period pursuant to Section 1, Rule 15 of the Revised Rules of the Court of Tax Appeals (RRCTA) which provides, viz:

> "SECTION 1. *Who may and when to file motion.* — **Any aggrieved party may seek a reconsideration** or new trial of any decision, resolution or order of the Court **by filing a motion for reconsideration** or new trial **within fifteen days from the date of receipt of notice of the decision**, resolution or order **of the Court in question**." (*Emphasis supplied*)

Petitioner admitted that he received the copy of the assailed *Decision* dated August 6, 2024 on August 9, 2024. In accordance with the said provision of the RRCTA, petitioner had fifteen (15) days from August 9, 2024, or until August 24, 2024, within which to file its motion for reconsideration. However, the latter date fell on a Saturday and August 26, 2024 was a national holiday, hence, the next working day was on August 27, 2024, Tuesday. Thus, the filing of the instant motion on August 27, 2024 was on time.

Moving on, the motion did not raise any new arguments but were substantially the same arguments raised by petitioner in his petition and considered in the Assailed Decision.

It had already been extensively passed upon and exhaustively discussed in the Assailed Decision, hence, it would be a useless formality or ritual to act on said issues again as pronounced in *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*,[3] to wit:

> "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." (*Emphasis supplied*)

The issue on the services rendered by respondent as falling under VAT zero-rated transactions was one of the factual findings of the Court in Division[4] which was affirmed by this Court in the absence of any contrary evidence from the petitioner.

Thus, there being no other new issues or matters raised by the petitioner in the instant motion, this Court finds no compelling reason to reverse the ruling in the Assailed Decision.

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration (Of the Decision dated 06 August 2024)* is hereby **DENIED** for lack of merit.

SO ORDERED.

Catherine T. Manahan

CATHERINE T. MANAHAN
Associate Justice

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[3] G.R. No. 109645, March 04, 1996.
[4] *Rollo*, *Decision* dated October 5, 2022, pp. 65-66.

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Ma. Belen

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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

LANEE S. CUI-DAVID
Associate Justice

Corazon G. Ferrer-Flores
CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice