REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

CE CASECNAN WATER AND ENERGY COMPANY, INC.,
Respondent.

CTA EB NO. 1265
(CTA Case No. 8620)

Present:
Del Rosario, P.J.,
Castañeda, Jr.,
Bautista,
Uy,
Casanova,
Fabon-Victorino,
Mindaro-Grulla,
Cotangco-Manalastas, and
Ringpis-Liban, JJ.

Promulgated:
JUL 01 2016 4:27 p.m.

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RESOLUTION

COTANGCO-MANALASTAS, *J.*:

Submitted for the consideration of this Court is petitioner's *Motion for Reconsideration (Re: Decision Promulgated On January 14, 2016)*[1], filed by registered mail on February 9, 2016.

Petitioner prays for reconsideration of the *Decision*[2] of the Court *En Banc* dated January 14, 2016, which dismissed for lack of merit her Petition for Review filed before this Court, and set aside the order to refund or to issue a Tax Credit Certificate (TCC) in favor of respondent issued by the CTA First Division in CTA Case No. 8620.

In her *Motion for Reconsideration*, petitioner maintains that by respondent's failure to submit complete documents in support of its application for input VAT refund, respondent

[1] Rollo, pp. 177-181.
[2] Rollo, pp. 165-171.

effectively failed to discharge its burden of proof to establish its right to refund. Petitioner insists that: [i] the 28 documents submitted during the administrative claim are not the complete documents intended by respondent, thus, the submission of complete documents contemplated under Section 112 of the National Internal Revenue Code of 1997 (1997 Tax Code) was not complied with; and [ii] the submission of complete documents must first be complied with before the taxpayer could avail of judicial remedies as provided for in the law.

On the other hand, respondent emphasizes that the grounds relied upon by petitioner in her *Motion for Reconsideration* are mere reiterations of the arguments raised in her Petition for Review which have already been carefully considered and resolved by both the Court *En Banc* and CTA First Division. Further, respondent submits that: [a] it submitted complete documents in support of its administrative claim for refund; [b] respondent has the prerogative to determine the documents to be submitted in support of its administrative claim for refund; and [c] judicial claims for refund, which are litigated de novo, should be decided on the basis of documents offered in evidence.

Petitioner's *Motion for Reconsideration* must fail. All the grounds and arguments relied upon by petitioner have been correctly and sufficiently discussed and resolved both in the CTA First Division's Decision, and in the Court *En Banc's* Decision.

Quoted below is the discussion in the challenged *Decision*[3] of this Court relevant to the issue on submission of complete documents, *viz*:

> "It has been held that the determination of what are "complete documents" lies with the taxpayer. In the instant case, respondent submitted its supporting documents with its administrative claim. Petitioner did not make any request for additional documents. Thus, the running of the 120-day period commenced and continued to run from the date respondent filed its administrative claim for refund together with the said 28 classes of supporting documents."

In light of the foregoing, the Court finds no cogent reason to reverse or modify the January 14, 2016 *Decision*, which affirmed the September 16, 2014 Decision and December 18,

[3] Supra, Note 2.

2014 Resolution of the CTA First Division. Any further discussion will only be unnecessarily repetitive.

WHEREFORE, premises considered, the instant *Motion for Reconsideration (Re: Decision Promulgated On January 14, 2016)*[4] is **DENIED** for lack of merit.

SO ORDERED.

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

(On official business)
CAESAR A. CASANOVA
Associate Justice

(On wellness leave)
ESPERANZA R. FABON-VICTORINO
Associate Justice

(On official business)
CIELITO N. MINDARO-GRULLA
Associate Justice

Ma. Belen
MA. BELEN RINGPIS-LIBAN
Associate Justice

[4] *Supra*, Note 1.