REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE Petitioner,	CTA EB No. 1334 (CTA Case Nos. 8553 & 8562)
	Present:
-versus-	DEL ROSARIO, *PJ*; CASTAÑEDA, JR., BAUTISTA, UY, CASANOVA, FABON-VICTORINO, MINDARO-GRULLA, RINGPIS-LIBAN, and MANAHAN, *JJ*.
PHILEX MINING CORPORATION Respondent.	Promulgated: FEB 14 2017 3:10 pm

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RESOLUTION

Fabon-Victorino, J.:

Before the Court *En Banc* is the Motion for Reconsideration[1] filed by petitioner Commissioner of Internal Revenue on November 16, 2016, assailing the Decision[2] promulgated on October 19, 2016, the dispositive portion of which reads:

> "**WHEREFORE**, the Petition for Review filed by the Commissioner of Internal Revenue on August 5, 2015, is hereby

[1] *En Banc* docket, pp. 103-112.
[2] *Ibid.*, pp. 85-98.

> **DENIED**, for lack of merit. Accordingly, the assailed Decision and Resolution dated March 31, 2015 and June 24, 2015, respectively promulgated by Court in Division in CTA Case Nos. 8553 & 8562, are hereby **AFFIRMED**.
>
> **SO ORDERED.**"

The assailed Decision sustained the ruling of the Court in Division partially granting respondent's claim for refund of its unutilized input Value-Added Tax (VAT) paid on purchases of goods and services attributable to zero-rated sales during the second and third quarters of 2010 in the amount of P51,734,898.99.

Petitioner anchored its plea for reconsideration on the following grounds:

I. The Honorable Court erred in ruling that the judicial claim for refund is timely filed because the filing of the said judicial claim for refund is premature; and

II. The Honorable Court erred in partially granting the claim despite the fact that petitioner failed to comply with the invoicing and accounting requirements.

By way of Opposition/Comment[3], respondent argues that petitioner's motion failed to raise new matters or issues which were not determined and passed upon by the Court in the assailed Decision.

Indeed, there is nothing in petitioner's Motion for Reconsideration that has not been addressed and passed upon by the Court *En Banc.* Petitioner failed to raise any substantial arguments to warrant a reversal or even modification of the assailed Decision of October 19, 2016. All the arguments invoked are mere reiteration of petitioner's previously filed pleadings.

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[3] *En Banc* docket, pp. 114-115.

WHEREFORE, the Motion for Reconsideration filed by petitioner Commissioner of Internal Revenue on November 16, 2016 is hereby **DENIED**, for lack of merit.

SO ORDERED.

ESPERANZA R. FABON-VICTORINO
Associate Justice

We Concur:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice