REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

En Banc

UNISYS PHILIPPINES LIMITED - PHILIPPINE BRANCH,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB No. 1205
(CTA Case No. 8355)

x- x

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

UNISYS PHILIPPINES LIMITED - PHILIPPINE BRANCH,
Respondent.

CTA EB No. 1209
(CTA Case No. 8355)

Present:
DEL ROSARIO, *P.J.*,
CASTAÑEDA JR.,
BAUTISTA,
UY,
CASANOVA,
FABON-VICTORINO,
MINDARO-GRULLA, *and*
RINGPIS-LIBAN, *JJ.*

Promulgated:

OCT 12 2016 3:48 p.m.

x- x

RESOLUTION

For resolution is the Commissioner of Internal Revenue's (CIR) "Motion for Reconsideration" filed through registered mail on March 31, 2016 which the Court received on April 13, 2016, taking into consideration UNISYS' "Comment/Opposition (on the Motion for Reconsideration filed by the Commissioner of Internal Revenue)" filed on July 18, 2016.

The CIR is asking the Court *En Banc* to reconsider its Decision dated March 14, 2016 on the ground that although the CIR does not dispute the fact that over or excess payment resulted from UNISYS crediting the equivalent amount of the 5% actual input VAT instead of the 7% standard input VAT, the use of the 7% standard input VAT will not put the case within the purview of Section 229; and that Section 112 of the NIRC does not find any application to UNISYS because the instant case does not relate to zero-rated or effectively zero-rated sales nor does it have any connection with retirement from or cessation of business, or due to changes in or cessation of status under Section 106(C).

On the other hand, UNISYS argues that the CIR simply reiterated his previous arguments in various pleadings he submitted before the Court *En Banc* and in Division and, therefore, adopts the arguments it raised in its Petition for Review as its Comment.

After considering the arguments of both parties, it is apparent to this Court that, indeed, the arguments raised by the CIR in its Motion for Reconsideration are not new. They have been previously discussed and considered in the Decision dated March 28, 2014 and the Resolution dated July 31, 2014 of the Second Division in CTA Case No. 8355. More importantly, they have also been exhaustively studied and considered by this Court prior to rendering our Decision dated March 14, 2016.

Considering that no new matters have been raised, the CIR's "Motion for Reconsideration" is **DENIED** for lack of merit.

SO ORDERED.

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

CAESAR A. CASANOVA
Associate Justice

(On Leave)
ESPERANZA R. FABON-VICTORINO
Associate Justice

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice