

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

HEDCOR, INC.,

Petitioner,

CTA EB No. 1867

(CTA Case No. 8964)

Present:

- versus -

DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
UY,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, and
MODESTO-SAN PEDRO, JJ.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent.

Promulgated:

DEC 06 2019

X -----  3:32 p.m. X

RESOLUTION

UY, J.:

Records show that the instant ***Motion for Reconsideration***¹ posted on September 2, 2019 and received by this Court September 6, 2019 was submitted for resolution on October 22, 2019 in view of the filing of respondent's "***Opposition (Re: Motion for Reconsideration)***" on October 21, 2019.

Subsequently on November 8, 2019 however, petitioner filed a "***Reply (Re: Opposition dated October 18, 2019)***." In the interest of substantial justice, the same is hereby **NOTED** and will be considered in the resolution of petitioner's "**MOTION FOR RECONSIDERATION**".

¹ Docket, pp. 144 to 158.



In the said Motion, petitioner prays for reconsideration and setting aside of the Court's Decision dated August 7, 2019, the dispositive portion of which reads:

"WHEREFORE, in light of the foregoing considerations, the instant *Petition for Review* is **DENIED** for lack of merit. The Decision dated December 11, 2017 and the Resolution dated May 16, 2018 rendered by the Court in Division in CTA Case No. 8964, are hereby **AFFIRMED.**

SO ORDERED."

In support of its Motion, petitioner argues that:

1. The Petition for Review was filed within the mandatory and jurisdictional period;
2. The retroactive application of RMC 54-2014 resulted in the deprivation of petitioner's due process when the procedure for processing of its administrative claims was changed during the pendency of the claims;
3. Respondent continued to have jurisdiction to act on petitioner's administrative claim for tax refund/credit after the lapse of the 120+30 day period, as confirmed by Revenue Regulations No. 1-2017.

In his Comment, respondent counter-argues that:

1. The arguments raised by petitioner have already been conclusively passed upon and considered by the Court in its decision.
2. Petitioner's contention that respondent continued to have jurisdiction to act on its claim for tax refund/credit after the lapse of the 120+30 day periods as confirmed by RR No. 1-2017 is bereft of merit.
3. Partaking of the nature of tax exemptions, claims for refund are strictly construed against the claimant and cannot be allowed unless granted in the most explicit and categorical language.

In its Reply, petitioner maintains that:

1. Petitioner's judicial claim for refund was filed within the mandatory and jurisdictional period.



2. Respondent continued to have jurisdiction to act on petitioner's administrative claim for tax refund/credit after the lapse of the 120+30-day period if no decision had been rendered.

THE COURT *EN BANC*'S RULING

Petitioner's Motion lacks merit.

After a careful examination and consideration of the allegations in petitioner's Motion for Reconsideration, it is noted that the arguments raised therein are mere reiterations of matters which have already been thoroughly considered, weighed and resolved in the assailed Decision.

Thus, We shall not belabor, in this Resolution, to repeat the disquisitions made therein.

WHEREFORE, in light of the foregoing considerations, the instant Motion for Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.


ERLINDA P. UY
Associate Justice

WE CONCUR:

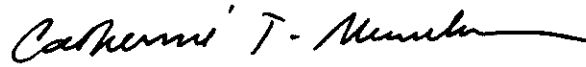

ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice