REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

AIG SHARED SERVICES CORPORATION (PHILIPPINES) [FORMERLY: CHARTIS TECHNOLOGY AND OPERATIONS MANAGEMENT CORPORATION (PHILIPPINES)],
Respondent.

CTA EB No. 2383
(*CTA Case No. 9438*)

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AIG SHARED SERVICES CORPORATION (PHILIPPINES) [FORMERLY: CHARTIS TECHNOLOGY AND OPERATIONS MANAGEMENT CORPORATION (PHILIPPINES)],
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB No. 2408
(*CTA Case No. 9438*)

Present:

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

Promulgated:
NOV 08 2023 4:25 pm

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RESOLUTION

REYES-FAJARDO, J.:

For the Court's resolution are the Motions for Reconsideration filed separately by AIG Shared Services Corporation (Philippines) (AIG Philippines)[1] and the Commissioner of Internal Revenue (CIR),[2] both assailing the Decision[3] promulgated on October 17, 2022. In the Assailed Decision, the Court upheld the partial grant of AIG Philippines' judicial claim for refund or issuance of tax credit certificate (TCC), *viz.*:

> WHEREFORE, premises considered, the Petition for Review filed by the CIR in CTA EB No. 2383 is DENIED. The Petition for Review filed by AIG in CTA EB No. 2408 is also DENIED. Accordingly, the Decision dated February 19, 2020 and the Resolution dated November 17, 2020 in CTA Case No. 9438, whereby the Court in Division partially granted AIG's claim for refund or issuance of a TCC of unutilized excess input VAT attributable to its zero-rated sales/receipts amounting to P193,023.84 covering the four (4) quarters of CY 2014, are AFFIRMED.
>
> SO ORDERED.

Unsatisfied, AIG Philippines filed a Motion for Reconsideration, reiterating that it is entitled to a full refund, as it established sufficiently that (a) its client-affiliates are non-resident foreign corporations (NRFC) doing business outside the Philippines and (b) its services were performed in the Philippines.

On the other hand, the CIR also filed a Motion for Reconsideration insisting that AIG Philippines is not entitled to any refund or credit because it failed to establish that the input taxes sought to be refunded or credited were, in fact, attributable to its zero-rated sales.

Thereafter, upon the Court's directive,[4] AIG Philippines filed a Comment/Opposition (Re: the CIR's Motion for Reconsideration

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[1] *Rollo* (CTA EB No. 2383), pp. 172-183.
[2] *Rollo* (CTA EB No. 2383), pp. 156-164.
[3] *Rollo* (CTA EB No. 2383), pp. 113-143.
[4] In a Resolution promulgated on January 12, 2023. *Rollo* (CTA EB No. 2383), pp. 186-188.

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dated November 2, 2022 filed on January 18, 2023);[5] while the CIR no longer filed a separate pleading[6] in response to AIG Philippines' Motion for Reconsideration.

On February 27, 2023, the instant Motions for Reconsideration, with AIG Philippines' Comment/Opposition were submitted for resolution.[7]

After a careful review of the records of the present case, the Court finds no compelling reason to reverse or modify the Assailed Decision. The instant motions raise the same arguments already passed upon and discussed at length by the Court. Both parties have not adduced any substantial argument to warrant reconsideration or modification of the Assailed Decision. It is already settled that if the issues raised in a motion for reconsideration are mere reiterations of those which have already been passed upon and, in fact, adjudged as unmeritorious by the Court, these cannot be regarded as substantial and no longer require another full-blown discussion. Any further discourse will only be unnecessary and repetitive.[8]

WHEREFORE, in light of the foregoing considerations, AIG Philippines and the CIR's respective Motions for Reconsideration of the Decision promulgated on October 17, 2022 are both **DENIED** for lack of merit.

SO ORDERED.

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

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[5] *Rollo* (CTA EB No. 2383), pp. 189-194.
[6] Per Records Verification dated February 22, 2023. *Rollo* (CTA EB No. 2383), p. 196.
[7] Per Minute Resolution dated February 27, 2023. *Rollo* (CTA EB No. 2383).
[8] *Social Justice Society (SJS) Officers, et al. v. Lim*, G.R Nos. 187836 & 187916, March 10, 2015.

WE CONCUR:

(See Separate Concurring and Dissenting Opinion)
ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

(I reiterate my Concurring and Dissenting Opinion)
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

(I join the Concurring and Dissenting Opinion of Justice Bacorro-Villena)
CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA EB NO. 2383** *(CTA Case No. 9438)*
-versus-	
AIG SHARED SERVICES CORPORATION (PHILIPPINES) [FORMERLY: CHARTIS OPERATIONS MANAGEMENT CORPORATION (PHILIPPINES)], Respondent.	

x---x

AIG SHARED SERVICES CORPORATION (PHILIPPINES) [FORMERLY: CHARTIS OPERATIONS MANAGEMENT CORPORATION (PHILIPPINES)], *Petitioner,*	**CTA EB NO. 2408** *(CTA Case No. 9438)* *Present*: DEL ROSARIO, *P.J.,* RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES, and ANGELES, *JJ.*
-versus-	
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	**PROMULGATED:** NOV 08 2023 4:25pm

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SEPARATE CONCURRING AND DISSENTING OPINION

DEL ROSARIO, P.J.:

With due respect, I reiterate my concurrence to Honorable Associate Justice Jean Marie A. Bacorro-Villena's Concurring and Dissenting Opinion on the assailed Decision.

I wish to stress that the witness of AIG Shared Services Corporation (Philippines), Ms. Glaiza Baroro, was able to authenticate the printed screenshots of the foreign governments' official websites in a manner consistent with the Rules on Electronic Evidence, specifically, Section 2, Rule 5 thereof,[1] as detailed in her Sworn Statement.[2]

All told, I VOTE to: (i) PARTIALLY GRANT the Motion for Reconsideration of AIG Shared Services Corporation (Philippines); (ii) REMAND the case to the Court in Division for the determination of the refundable amount or in the alternative, for the Court *En Banc* to determine the refundable amount; and, (iii) DENY the Commissioner of Internal Revenue's Motion for Reconsideration for lack of merit.

ROMAN G. DEL ROSARIO
Presiding Justice

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[1] Rule 5
AUTHENTICATION OF ELECTRONIC DOCUMENTS
Section 1. xxx
Section 2. Manner of authentication. – Before any private electronic document offered as authentic is received in evidence, its authenticity must be proved by any of the following means:
(a) by evidence that it had been digitally signed by the person purported to have signed the same;
(b) by evidence that other appropriate security procedures or devices as may be authorized by the Supreme Court or by law for authentication of electronic documents were applied to the document; or
(c) by other evidence showing its integrity and reliability to the satisfaction of the judge.

[2] Division Docket, Vol. 1, CTA Case No. 9438, pp. 183-245.