

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

EN BANC

**AGRI EXIM
PHILIPPINES, INC.,**

GLOBAL
Petitioner,

CTA EB NO. 3075
(CTA Case No. 10621)

Present:

- versus -

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondent.

**RINGPIS-LIBAN, P.J.,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES,
ANGELES,
TESTON, and
CENTENO-DIJAMCO, JJ.**

Promulgated:

SEP 15 2026

3:48

x - - - - - x

RESOLUTION

FERRER-FLORES, J.:

Before the Court *En Banc* is petitioner's **Motion for Reconsideration (Re: Decision promulgated on 24 March 2026)** filed on April 13, 2026, with respondent's **Opposition (Re: Motion for Reconsideration of the Decision dated 24 March 2026)** filed on May 6, 2026.

Petitioner seeks the reversal of this Court's Decision dated March 24, 2026 (assailed Decision),¹ which denied its *Petition for Review*, the dispositive portion of which reads as follows:

ACCORDINGLY, the **Petition for Review** dated February 5, 2026 is **DENIED** for lack of merit. The assailed Decision and Resolution dated July 12, 2024 and January 17, 2025, respectively, are **AFFIRMED**.

SO ORDERED.

¹ *Rollo*, pp. 65 to 80.

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In its *Motion for Reconsideration*, petitioner claims that the Court erred in affirming the Decision of the Court in Division, which ruled that petitioner failed to establish that it was engaged in zero-rated sales for the first to fourth quarters of taxable year (TY) 2019. Petitioner also argues that it was wrong for the Court to disregard respondent's partial grant of its claim for refund. Lastly, petitioner maintains that its claim for input value-added tax (VAT) refund in the amount of ₱6,853,897.93 should have been granted by the Court as it was able to comply with all the requirements for a valid claim of input VAT refund under Section 112(A) of the National Internal Revenue Code (NIRC) of 1997, as amended.

Respondent, on the other hand, avers that petitioner was not able to establish the zero-rated or effectively zero-rated sales subject of the claim for refund. Respondent also contends that claims for refund are construed strictly against the claimant and, as such, are looked upon with disfavor.

After careful evaluation of the parties' arguments, the Court resolves to deny petitioner's *Motion for Reconsideration*.

As correctly found by the Court in Division – and affirmed herein – petitioner failed to establish that it was indeed engaged in zero-rated or effectively zero-rated sales for the first to fourth quarters of TY 2019.

For one, the existence of zero-rated sales for the subject quarters could not be substantiated by the sales invoices and supporting documents submitted by petitioner. For another, petitioner was unable to account for the discrepancies between the amounts remitted to its account and the amounts reflected in the sales invoices it had issued.

At the risk of being repetitive, a claim for unutilized input value-added tax (VAT) is in the nature of a tax exemption and, as such, strict adherence to the conditions prescribed by the law is required of the taxpayer.² The claimant bears the burden of proving the factual basis of its claim. In the present case, petitioner was unable to prove the factual basis of its claims. The Court in Division, thus, correctly denied petitioner's claim for refund.

Petitioner's contention that the Court erred in disregarding respondent's partial grant of its refund claim is likewise unavailing. As stated in the assailed Decision, petitioner itself put in issue the zero-rated nature of its sales.

² *Steag State Power, Inc. (Formerly State Power Development Corporation) vs. Commissioner of Internal Revenue*, G.R. No. 205282, January 14, 2019.

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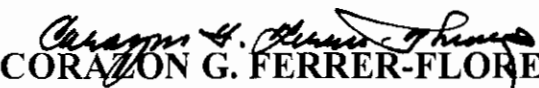
As discussed in the assailed Decision, cases before the Court of Tax Appeals are litigated *de novo*. Since the claim for tax refund or credit was litigated anew before the Court in Division, the latter's decision should be based on the evidence formally presented before it, regardless of the body of evidence found in the administrative level.³

Considering the foregoing, the Court in Division properly denied petitioner's claim for refund for lack of merit, and the Court *En Banc* finds no basis to overturn this conclusion.

It is noted that petitioner's *Motion for Reconsideration* essentially reiterates arguments already exhaustively addressed and resolved in the assailed Decision. Petitioner failed to demonstrate any reversible error, misappreciation of evidence, or misapplication of law that would warrant a departure from the findings of the Court in Division, as affirmed by the Court *En Banc*.

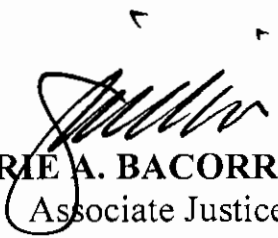
ACCORDINGLY, the **Motion for Reconsideration (Re: Decision promulgated on 24 March 2026)** is **DENIED** for lack of merit.

SO ORDERED.


CORAZON G. FERRER-FLORES
Associate Justice

We concur:


MA. BELEN M. RINGPIS-LIBAN
Presiding Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice

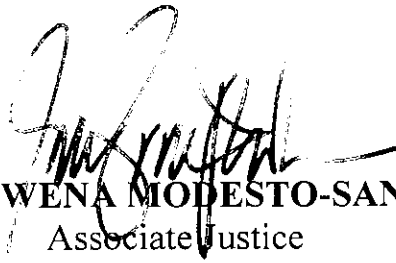
³ *Commissioner of Internal Revenue vs. Philippine Bank of Communications*, G.R. No. 211348, February 23, 2022.

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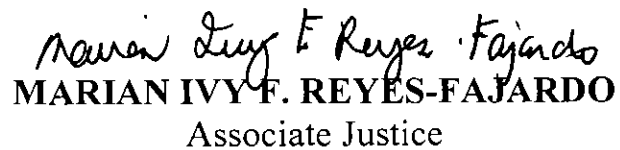
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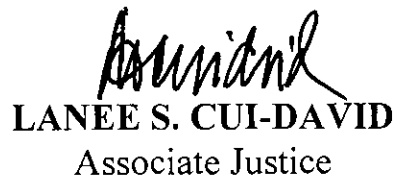
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MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



MARIAN IVY F. REYES-FAJARDO
Associate Justice



LANEE S. CUI-DAVID
Associate Justice



HENRY S. ANGELES
Associate Justice



PAOLO S. TESTON
Associate Justice



DEBBIE JEAN I. CENTENO-DIJAMCO
Associate Justice