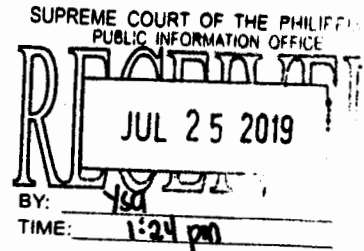




Republic of the Philippines  
Supreme Court  
Manila



FIRST DIVISION

NOTICE

Sirs/Mesdames:

*Please take notice that the Court, First Division, issued a Resolution dated June 19, 2019 which reads as follows:*

**“G.R. No. 245282 (Carmen Copper Corporation v. Commissioner of Internal Revenue).** – After review, the Court resolves to **DENY** the petition for failure to sufficiently show that the Court of Tax Appeals *En Banc* (CTA) committed any reversible error in its ruling. In denying the petition for review, the CTA reiterated our ruling that “[t]he judicial claim shall be filed within a period of 30 days after the receipt of respondent’s decision or ruling after the expiration of the 120-day period, *whichever is sooner*,” thus, “any claim filed in a period less than or beyond the 120+30 days provided by the [National Internal Revenue Code (NIRC)] is outside the jurisdiction of the CTA.”<sup>1</sup> Section 112(C) of the NIRC, as amended, provides:

*Sec. 112. Refunds or Tax Credits of Input Tax. –*

X X X X

*(C) Period within which Refund or Tax Credit of Input Taxes shall be Made. —* In proper cases, the Commissioner shall grant a refund or issue the tax credit certificate for creditable input taxes within one hundred twenty (120) days from the date of submission of complete documents in support of the application filed in accordance with Subsection (A) hereof.

**In case of full or partial denial of the claim for tax refund or tax credit, or the failure on the part of the Commissioner to act on the application within the period prescribed above, the taxpayer affected may, within thirty (30)**

**- over - three (3) pages ...**

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<sup>1</sup> Rollo, p. 37, citing *Silicon Philippines, Inc. (formerly Intel Philippines Manufacturing, Inc. v. Commissioner of Internal Revenue*, G.R. 182737, March 2, 2016, 785 SCRA 351, 365.

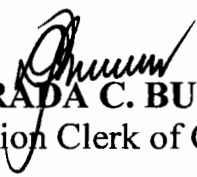
**days from the receipt of the decision denying the claim or after the expiration of the one hundred twenty day-period, appeal the decision or the unacted claim with the Court of Tax Appeals.**

The words of the law are clear and need no interpretation. In this case, petitioner received the initial partial denial dated April 1, 2013 on May 23, 2013.<sup>2</sup> Petitioner filed its judicial claim only on August 18, 2014.<sup>3</sup> It is, therefore, clear that its judicial claim was not timely filed considering that the expiration of the 120-day period came sooner than the date of receipt of respondent's decision/ruling.<sup>4</sup> The CTA is, thus, correct in ruling that the 30-day period should have been reckoned from the expiration of the said 120-day period, not on any other date. We emphasize that the periods provided in Section 112(C) of the NIRC are mandatory and jurisdictional. Its strict compliance must be observed for a claim for refund or tax credit to prosper.<sup>5</sup> All told, the judicial claim is outside the jurisdiction of the CTA in Division for having been filed beyond the 120+30-day period.

**WHEREFORE**, the petition is **DENIED**. The Decision dated October 19, 2018 and Resolution dated January 29, 2019 of the Court of Tax Appeals in CTA *EB* No. 1651 are **AFFIRMED**.

**SO ORDERED."**

Very truly yours,

  
**LIBRADA C. BUENA**  
Division Clerk of Court

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<sup>2</sup> *Id.* at 6, 36.

<sup>3</sup> *Id.* at 6.

<sup>4</sup> The following shows the determination of the 120+30-day period:

Quarter	Date of Filing of Administrative Claim	End of the 120-day period	End of the 30-day period
First	November 19, 2012	March 19, 2013	April 18, 2013
Second	December 5, 2012	April 4, 2013	May 4, 2013
Third	December 13, 2012	April 12, 2013	May 12, 2013
Fourth	December 13, 2012	April 12, 2013	May 12, 2013

See *id.* at 36.

<sup>5</sup> *Commissioner of Internal Revenue v. San Roque Power Corporation*, G.R. No. 187485, February 12, 2013, 690 SCRA 336.



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