



REPUBLIC OF THE PHILIPPINES  
SUPREME COURT  
Manila

SECOND DIVISION

**NOTICE**

Sirs/Mesdames:

*Please take notice that the Court, Second Division, issued a Resolution dated **22 November 2021** which reads as follows:*

“**G.R. No. 256195 (Commissioner of Internal Revenue v. AIG Shared Services Corporation [Philippines] [Formerly: Chartis Technology and Operations Managements Corporation [Philippines]])**. – After a judicious study of the case, the Court resolves to **DENY** the instant petition<sup>1</sup> and **AFFIRM** the Decision<sup>2</sup> dated September 7, 2020 and the Resolution<sup>3</sup> dated March 16, 2021 of the Court of Tax Appeals (CTA) *En Banc* in CTA EB No. 2071 for failure of petitioner Commissioner of Internal Revenue (petitioner) to show any reversible error committed by the CTA *En Banc* in holding that respondent AIG Shared Services Corporation (Philippines) (respondent) is entitled to its claim for refund for input Value-Added Taxes for Fiscal Year 2013.

As correctly ruled by the CTA *En Banc*, petitioner’s objections to the admissibility of respondent’s testimonial and documentary evidence should have been raised immediately after the formal offer was made by respondent.<sup>4</sup> The Court has held that ‘[g]rounds for objections not raised at the proper time shall be considered waived, even if the evidence was objected to on some other ground. Thus, even on appeal, the appellate court may not consider any other ground of objection, except those that were raised at the proper time.’<sup>5</sup> It is apparent from the records of the case that petitioner failed to raise such objections and even neglected to file a Comment to respondent’s Formal Offer of Evidence.<sup>6</sup> This inaction is fatal to petitioner’s case. It is settled that ‘the CTA’s findings can only be disturbed on appeal if they are not supported by substantial evidence, or there is

<sup>1</sup> See Petition for Review on *Certiorari* dated May 10, 2021; *rollo*, pp. 3-22.

<sup>2</sup> Id. at 31-48. Penned by Associate Justice Jean Marie A. Bacorro-Villena with Presiding Justice Roman G. Del Rosario and Associate Justices Juanito C. Castañeda, Jr., Erlinda P. Uy, Ma. Belen M. Ringpis-Liban, Catherine T. Manahan, and Maria Rowena Modesto-San Pedro, concurring.

<sup>3</sup> Id. at 50-57. Penned by Associate Justice Jean Marie A. Bacorro-Villena with Associate Justices Juanito C. Castañeda, Jr., Erlinda P. Uy, Ma. Belen M. Ringpis-Liban, Catherine T. Manahan, and Maria Rowena Modesto-San Pedro, concurring. Presiding Justice Roman G. Del Rosario, on leave.

<sup>4</sup> See Rule 132, Section 36 of the Revised Rules on Evidence, as amended by A.M. No. 19-08-15-SC (October 8, 2019), and made suppletorily applicable to the CTA’s proceedings pursuant to Rule 1, Section 3 of the Revised Rules of the Court of Tax Appeals.

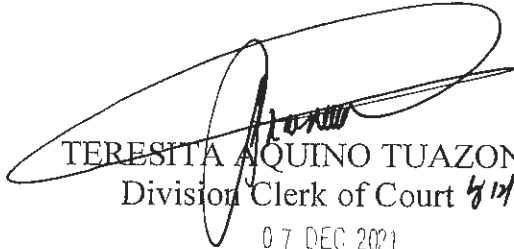
<sup>5</sup> *Magsino v. Magsino*, G.R. No. 205333, 893 SCRA 125 [February 18, 2019].

<sup>6</sup> *Rollo*, p. 43.

a showing of gross error or abuse on the part of the Tax Court,<sup>7</sup> which do not obtain in this case. Hence, the instant petition must be denied.

SO ORDERED. (Hernando, J., on Official Leave)."

By authority of the Court:



TERESITA AQUINO TUAZON  
Division Clerk of Court *g/12/21*  
07 DEC 2021

OFFICE OF THE SOLICITOR GENERAL (reg)  
134 Amorsolo Street  
1229 Legaspi Village  
Makati City

NISCE MAMURIC GUINTO RIVERA  
AND ALCANTARA LAW OFFICES (reg)  
(ATTYS. PETER H. SANTIAGO, ERIKA  
PAOLA M. MIGRINO AND NICOLE  
STEPHANIE A. WEE)  
Counsel for Respondent  
8<sup>th</sup> Floor, Corporate Center  
139 Valero St., Salcedo Village  
Makati City

ATTY. CARL FITRI A. HUSSIN (reg)  
Special Counsel for the CIR  
Legal Division, BIR RR8  
2/F BIR Bldg., 313 Sen. Gil Puyat Ave.,  
Makati City

JUDGMENT DIVISION (x)  
Supreme Court, Manila

PUBLIC INFORMATION OFFICE (x)  
LIBRARY SERVICES (x)  
[For uploading pursuant to A.M. No. 12-7-SC]

OFFICE OF THE CHIEF ATTORNEY (x)  
OFFICE OF THE REPORTER (x)  
PHILIPPINE JUDICIAL ACADEMY (x)  
Supreme Court, Manila

COURT OF TAX APPEALS (reg)  
National Government Center  
Agham Road, 1104 Diliman  
Quezon City  
(CTA EB Case No. 2071) /  
(CTA Case No. 9100)

*Please notify the Court of any change in your address.*  
GR256195. 11/22/2021(68)URES

<sup>7</sup> *Commissioner of Internal Revenue v. Manila Electric Company (MERALCO)*, 735 Phil. 547, 561 (2014).