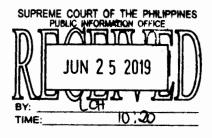


## REPUBLIC OF THE PHILIPPINES SUPREME COURT Baguio City

## SECOND DIVISION

## NOTICE



Sirs/Mesdames:

Please take notice that the Court, Second Division, issued a Resolution dated **03 April 2019** which reads as follows:

G.R. No. 241284 – Commissioner of Internal Revenue versus The Aristocrat Franchise Corporation

After reviewing the Petition and its annexes, inclusive of the Decision<sup>1</sup> dated March 21, 2018 and Resolution<sup>2</sup> dated August 6, 2018 of the Court of Tax Appeals (CTA) *En Banc* in CTA EB No. 1575, the Court resolves to **DENY** the Petition for failure of petitioner Commissioner of Internal Revenue to sufficiently show that the CTA *En Banc* committed any reversible error in the assailed Decision and Resolution.

The Petition raises issues which the CTA *En Banc* has correctly and thoroughly passed upon in the assailed Decision. Moreover, it is settled that the Court accords findings and conclusions of the CTA with the highest respect. As a specialized court dedicated exclusively to the resolution of tax problems, the CTA has accordingly developed an expertise on the subject of taxation. Thus, its decisions are presumed valid in every aspect and will not be overturned on appeal, unless the Court finds that the questioned decision is not supported by substantial evidence or there has been an abuse or improvident exercise of authority on the part of the tax court.<sup>3</sup>

In the present case, the Court finds no cogent reason to reverse or modify the findings of the CTA *En Banc*. Accordingly, the assailed Decision and Resolution are hereby **AFFIRMED**.

<sup>&</sup>lt;sup>1</sup> Rollo, pp. 81-94. Penned by Associate Justice Lovell R. Bautista, with Presiding Justice Roman G. Del Rosario, Associate Justices Juanito C. Castañeda, Jr. (with Separate Concurring Opinion, id. at 95-101), Erlinda P. Uy, Caesar A. Casanova, Esperanza R. Fabon-Victorino, Cielito N. Mindaro-Grulla, Ma. Belen M. Ringpis-Liban (with Separate Concurring Opinion, id. at 102-107) and Catherine T. Manahan concurring.

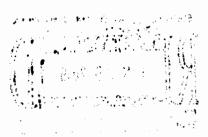
<sup>&</sup>lt;sup>2</sup> Id. at 108-112.

<sup>&</sup>lt;sup>3</sup> Sitel Philippines Corp. v. Commissioner of Internal Revenue, 805 Phil. 464, 480-481 (2017).

Resolution

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## SO ORDERED. (REYES, J., JR., J., on wellness leave)



Very truly yours,

MARIA LOURDES C ÈRFECTO

Division Clerk of Court Clean

By:

TERESITA AQUINO TUAZON Deputy Division Clerk of Court.

19 JUN 2019

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