



Republic of the Philippines
Supreme Court
Manila

THIRD DIVISION

NOTICE

Sirs/Mesdames:

Please take notice that the Court, Third Division, issued a Resolution dated **March 16, 2022**, which reads as follows:

“G.R. No. 255158 – (Commissioner of Internal Revenue v. Procter & Gamble Asia PTE., LTD.) – The petition must fail.

Petitioner Commissioner of Internal Revenue (CIR) faults the Court of Tax Appeals (CTA) *En Banc* for giving credence to documentary evidence which allegedly are hearsay evidence and should not have been admitted and given probative value. The CIR even proffered that the Value Added Tax liability of respondent Procter & Gamble Asia Pte Ltd. should have been deducted from its alleged refundable excess input taxes.

The Court, not being a trier of facts, will not take cognizance of factual issues of a petition under Rule 45 of the Rules of Court. More so considering that the issues at hand had already been passed upon and appreciated in full by the CTA, a special court exercising expertise on the subject of tax. Its factual findings are regarded as final, binding, and conclusive upon this Court.¹

In any event, petitioner failed to adduce any special reason or arguments that would otherwise impel the Court to review the factual findings of the CTA *En Banc* or recalibrate the evidence record. Nor has petitioner sufficiently shown that the CTA *En Banc* committed reversible error in rendering its assailed dispositions to warrant the exercise of the Court’s discretionary appellate jurisdiction.

WHEREFORE, the petition is **DENIED**. The Amended Decision dated July 14, 2020 and Resolution dated January 5, 2021 of the Court of Tax Appeals *En Banc* in CTA EB No. 1998 are **AFFIRMED**.

¹ See *CIR v. Traders Royal Bank*, 756 Phil. 175, 191-192 (2015), citing *Miguel J. Ossorio Pension Foundation, Inc. v. Court of Appeals and Commissioner of Internal Revenue*, 635 Phil. 573, 585 (2010).

SO ORDERED.”

By authority of the Court:

Misael Domingo C. Battung III
MISAELO DOMINGO C. BATTUNG III
Division Clerk of Court

JB 9/21/22

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street
1229 Legaspi Village, Makati City

COURT OF TAX APPEALS
Agham Road, Diliman
1104 Quezon City
(CTA EB No. 1998)

COMMISSIONER OF INTERNAL REVENUE
Legal Division
BIR Revenue Region 8B-South Makati
2/F BIR Regional Office Building, 313
Sen. Gil Puyat Avenue, 1200 Makati City

A.M. SISON JR. & PARTNERS
Suite 2002-A Security Bank Centre
6776 Ayala Avenue, 1226 Makati City

PHILIPPINE JUDICIAL ACADEMY
Research Publications and Linkages Office
Supreme Court, Manila
[research_philja@yahoo.com]

PUBLIC INFORMATION OFFICE
Supreme Court, Manila
[For uploading pursuant to A.M. 12-7-1-SC]

LIBRARY SERVICES
Supreme Court, Manila

Judgment Division
JUDICIAL RECORDS OFFICE
Supreme Court, Manila

G.R. No. 255158

jev

**(147)
URES**