

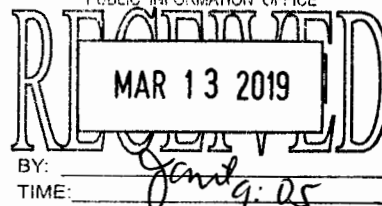


Republic of the Philippines
Supreme Court
Manila

FIRST DIVISION

NOTICE

SUPREME COURT OF THE PHILIPPINES
PUBLIC INFORMATION OFFICE



Sirs/Mesdames:

Please take notice that the Court, First Division, issued a Resolution dated **February 18, 2019** which reads as follows:

“G.R. No. 240814 – (Commissioner of Internal Revenue v. Univation Motor Philippines, Inc.)

After review of the records, the Court resolves to **DENY** the petition for (i) lack of proof of service under Section 3, Rule 45 of the Rules of Court; and (ii) failure to sufficiently show that the Court of Tax Appeals (CTA) *En Banc* committed any reversible error in its April 2, 2018 Decision¹ and July 24, 2018 Resolution,² as to warrant the exercise of the Court’s appellate jurisdiction.

As correctly ruled by the CTA, Univation Motor Philippines, Inc. (*respondent*) substantiated its claim for tax refund before the Bureau of Internal Revenue. In fact, respondent even presented several documents before the CTA in support of its claim. Moreover, it is presumed that in order to discharge its burden, respondent had attached complete supporting documents necessary to prove its entitlement to a refund in its application, absent any evidence to the contrary.³ As found by the CTA *En Banc*, this presumption holds true because petitioner Commissioner of Internal Revenue was not able to provide any contradictory evidence that respondent failed to file the complete documents.

WHEREFORE, the petition is **DENIED**. The Decision dated April 2, 2018, and the Resolution dated July 24, 2018, of the Court of Tax Appeals *En Banc* in CTA EB No. 1553 are **AFFIRMED**.

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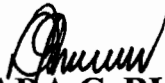
¹ *Rollo*, pp. 44-57; penned by Associate Justice Erlinda P. Uy, with Presiding Justice Roman G. Del Rosario, Associate Justices Juanito C. Castañeda, Jr., Lovell R. Bautista, Caesar A. Casanova, Esperanza R. Fabon-Victorino, Cielito N. Mindaro-Grulla, Ma. Belen M. Ringpis-Liban and Catherine T. Manahan, concurring.

² *Id.* at 58-60.

³ *CBK Power Company Limited v. Commissioner of Internal Revenue*, 724 Phil. 686, 696 (2014).

SO ORDERED.”

Very truly yours,


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(CTA EB No. 1553)
(CTA Case No. 8797)

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