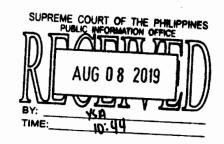
6P



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 10, 2019 which reads as follows:

"G.R. No. 241673 (Composite Materials, Inc. 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 (CTA) En Banc committed any reversible error in its Decision.¹

A careful scrutiny of the CTA Division's Amended Decision² shows that aside from deleting the deficiency Value Added Tax (VAT), the Amended Decision likewise resolved petitioner's motion to re-open trial which is embedded in the motion for reconsideration. In the said motion, petitioner sought to re-open the trial for the purpose of submitting additional supplemental evidence for the purpose of complying with the CTA Division's documentary requirement. Thus, the CTA Division did not only partially grant petitioner's motion for reconsideration, but also denied its motion to re-open trial, which is a matter which should have been the subject of another motion for reconsideration. Therefore, the CTA En Banc correctly applied Asiatrust Development Bank, Inc. v. Commissioner of Internal Revenue³ and Section 1,⁴ Rule 8 of the Revised Rules of the Court of Tax Appeals in denying petitioner's petition for review for failure to file a motion for reconsideration or new trial of the CTA Division's Amended Decision.

- over – two (2) pages ...

141

Sec. 1. Review of cases in the Court en banc. — In cases falling under the exclusive appellate jurisdiction of the Court en banc, the petition for review of a Decision or Resolution of the Court in Division must be preceded by the filing of a timely motion for reconsideration or new trial with the Division.



Rollo, p. 42-52; penned by Associate Justice Lovell R. Bautista, with the concurrence of Associate Justices Juanito C. Castañeda, Jr., Erlinda P. Uy, Caesar A. Casanova, Cielito N. Mindaro-Grulla and Catherine T. Manahan. Presiding Justice Roman G. Del Rosario, with Associate Justices Esperanza R. Fabon-Victorino and Ma. Belen M. Ringpis-Liban, dissented.

Id. at 206-230; penned by Associate Justice Erlinda P. Uy, with the concurrence of Associate Justice Cielito N. Mindaro-Grulla. Presiding Justice Roman G. Del Rosario was on leave.

G.R. No. 201530, April 19, 2017, 823 SCRA 648.

WHEREFORE, the petition is **DENIED**. The Decision dated April 11, 2018 and Resolution dated July 24, 2018 of the Court of Tax Appeals in CTA EB No. 1539 are **AFFIRMED**.

The Office of the Solicitor General's comment on the petition for review on certiorari is **NOTED**.

SO ORDERED." Carandang, J., on leave.

Very truly yours,

LIBRADA C. BUENA
Division Clerk of Court

SALVADOR LLANILLO & BERNARDO Counsel for Petitioner 8th Floor Tower One & Exchange Plaza Ayala Triangle, Ayala Avenue 1226 Makati City Court of Tax Appeals National Government Center Diliman, 1101 Quezon City (CTA EB No. 1539) (CTA Case No. 8365)

The Solicitor General 134 Amorsolo Street, Legaspi Village 1229 Makati City

LEGAL DIVISION BUREAU OF INTERNAL REVENUE Revenue Region No. 7 5/F, (Roof Deck) Fisher Mall Quezon Avenue cor. Roosevelt Avenue 1100 Quezon City

Public Information Office (x)
Library Services (x)
Supreme Court
(For uploading pursuant to A.M.
No. 12-7-1-SC)

Judgment Division (x)
Supreme Court

