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Republic of the Philippines
Supreme Court
Manila

SUPREME COURT OF THE PHILIPPINES
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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 Revenue*³ 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 ...

¹ *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.

² *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.

³ G.R. No. 201530, April 19, 2017, 823 SCRA 648.


⁴ 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.

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 ^{at 110}
141

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