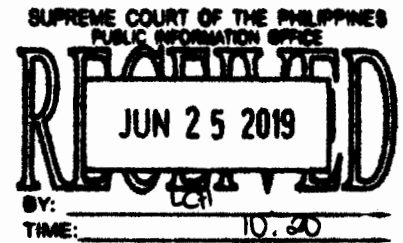




REPUBLIC OF THE PHILIPPINES  
SUPREME COURT  
Manila

SECOND DIVISION

NOTICE



Sirs/Mesdames:

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

**G.R. Nos. 238931-32 (Deutsche Knowledge Services Pte. Ltd. v. Commissioner of Internal Revenue)**

**G.R. No. 239379 (Commissioner of Internal Revenue v. Deutsche Knowledge Services Pte. Ltd.)**

After a judicious study of the case, the Court resolves to **DENY** the instant consolidated petitions<sup>1</sup> and **AFFIRM** the October 18, 2017 Decision<sup>2</sup> and the April 11, 2018 Resolution<sup>3</sup> of the Court of Tax Appeals (CTA) in CTA *EB* Nos. 1376 & 1378 for failure of the parties to sufficiently show that the CTA *En Banc* (*EB*) committed any reversible error in dismissing the petitions<sup>4</sup> outright for lack of jurisdiction.

As correctly ruled by the CTA *EB*, the requirement under Section 1, Rule 8 of the Revised Rules of the CTA<sup>5</sup> is clear that: “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.” This likewise applies to an Amended Decision of the CTA Division pursuant to the doctrine laid down by the Court in *CE Luzon Geothermal Power Company, Inc. v. Commissioner of Internal Revenue (CIR)*,<sup>6</sup> as echoed by *Asiatruct Development Bank, Inc. v. CIR*,<sup>7</sup> that an amended decision is a different decision altogether and is a proper subject of a motion for reconsideration. Thus, the CTA *EB* correctly found that the parties’ failure to file their respective motions for reconsideration from the CTA Division’s Amended Decision rendered their petitions for review dismissible on the ground of lack of jurisdiction.

<sup>1</sup> *Rollo* (G.R. Nos. 238931-32), pp. 12-33 and *rollo* (G.R. No. 239739), pp. 19-30.

<sup>2</sup> *Rollo* (G.R. Nos. 238931-32), pp. 40-50. Penned by Associate Justice Caesar A. Casanova with Associate Justices Juanito C. Castañeda, Jr., Lovell R. Bautista, Erlinda P. Uy, Esperanza R. Fabon-Victorino, and Catherine T. Manahan concurring. Dissenting Opinions were submitted by Presiding Justice Roman G. Del Rosario (id. at 51-57) and Associate Justice Ma. Belen M. Ringpis-Liban (id. at 58-61).

<sup>3</sup> Id. at 62-67. Penned by Associate Justice Caesar A. Casanova with Associate Justices Juanito C. Castañeda, Jr., Lovell R. Bautista, Erlinda P. Uy, Esperanza R. Fabon-Victorino, Cielito N. Mindarogrualla, and Catherine T. Manahan concurring. The Dissenting Opinions submitted by Presiding Justice Roman G. Del Rosario (id. at 51-57) and Associate Justice Ma. Belen M. Ringpis-Liban (id. at 58-61) were reiterated.

<sup>4</sup> Not attached to the *rollos*.

<sup>5</sup> A.M. No. 05-11-07-CTA entitled “REVISED RULES OF THE COURT OF TAX APPEALS” (November 22, 2005).

<sup>6</sup> 767 Phil. 782, 787 (2015).

<sup>7</sup> G.R. Nos. 201530 and 201680-81, April 19, 2017, 823 SCRA 648, 665.

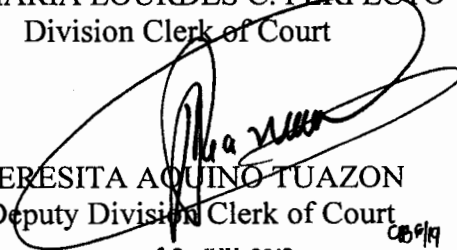
14/19

**SO ORDERED. (CAGUIOA, J., on official leave.)**

Very truly yours,

MARIA LOURDES C. PERFECTO  
Division Clerk of Court

By:

  
TERESITA AQUINO TUAZON  
Deputy Division Clerk of Court

19 JUN 2019

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(CTA EB Case No. 1376) /  
(CTA Case No. 1378)

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GR238931-32 & 239379. 06/03/19A(206)URES

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