



SUPREME COURT OF THE PHILIPPINES  
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REPUBLIC OF THE PHILIPPINES  
SUPREME COURT  
Manila

SECOND DIVISION

**NOTICE**

Sirs/Mesdames:

Please take notice that the Court, Second Division, issued a Resolution dated **27 March 2019** which reads as follows:

**G.R. Nos. 240015-16 – Hoya Glass Disk Philippines, Inc. versus Commissioner of Internal Revenue**

After reviewing the Petition and its annexes, inclusive of the Amended Decision<sup>1</sup> dated June 4, 2018 and Decision<sup>2</sup> dated November 17, 2017 of the Court of Tax Appeals (CTA) *En Banc* in CTA EB Nos. 1473 and 1474, the Court resolves to **DENY** the Petition for failure of petitioner Hoya Glass Disk Philippines, Inc. to sufficiently show that the CTA *En Banc* committed any reversible error in the assailed Amended Decision.

The Court notes that the Petition raises issues which the CTA *En Banc* has correctly and thoroughly passed upon in the assailed Amended Decision. Moreover, it is settled that the Court accords findings and conclusions of the CTA with the highest respect. As a specialized court dedicated exclusively to the resolution of tax problems, the CTA has accordingly developed an expertise on the subject of taxation. Thus, its decisions are presumed valid in every aspect and will not be overturned on appeal, unless the Court finds that the questioned decision is not supported by substantial evidence or there has been an abuse or improvident exercise of authority on the part of the tax court, which is not present in the instant case.<sup>3</sup>

Accordingly, the Court finds no cogent reason to reverse or modify the findings of the CTA *En Banc*. The assailed Amended Decision is hereby **AFFIRMED**.

<sup>1</sup> *Rollo* (Vol. I), pp. 121-131. Penned by Associate Justice Catherine T. Manahan, with Associate Justices Juanito C. Castañeda, Jr., Lovell R. Bautista, Erlinda P. Uy, Caesar A. Casanova and Esperanza R. Fabon-Victorino concurring; Presiding Justice Roman G. Del Rosario with Concurring and Dissenting Opinion, id. at 132-136; Associate Justice Cielito N. Mindaro-Grulla with Dissenting Opinion, id. at 137-143; Associate Justice Ma. Belen M. Ringpis-Liban inhibited.


<sup>2</sup> Id. at 144-163. Penned by Associate Justice Cielito N. Mindaro-Grulla, with Associate Justices Juanito C. Castañeda, Jr., Lovell R. Bautista, Caesar A. Casanova, Esperanza R. Fabon-Victorino and Catherine T. Manahan concurring; Presiding Justice Roman G. Del Rosario with Concurring and Dissenting Opinion, id. at 164-170; Associate Justice Erlinda P. Uy joined in the Concurring and Dissenting Opinion of Presiding Justice Del Rosario; Associate Justice Ma. Belen M. Ringpis-Liban inhibited.

<sup>3</sup> *Sitel Philippines Corp. v. Commissioner of Internal Revenue*, 805 Phil. 464, 480-481 (2017).

mspp 4/22

**SO ORDERED.”**

Very truly yours,

  
MARIA LOURDES C. PERFECTO  
Division Clerk of Court *4/22*

By:

**22 APR 2019**

TERESITA AQUINO TUAZON  
Deputy Division Clerk of Court

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