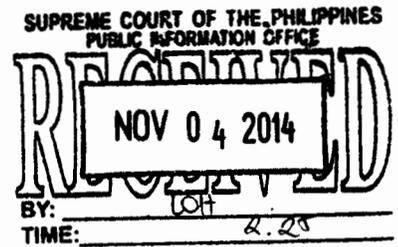




Republic of the Philippines
Supreme Court
Manila
FIRST DIVISION



NOTICE

Sirs/Mesdames:

Please take notice that the Court, First Division, issued a Resolution dated **October 8, 2014** which reads as follows:

“G.R. No. 213362 (Commissioner of Internal Revenue v. PRHC Property Managers, Inc.). - After a careful perusal of the records, the Court resolves to **DENY** the instant petition and **AFFIRM** the July 2, 2014 Decision¹ of the Court of Tax Appeals (CTA) *En Banc* in CTA EB No. 980 for failure of the Commissioner of Internal Revenue to show that the CTA *En Banc* committed any reversible error in denying its petition for review for lack of merit, thereby affirming the October 9, 2012 Amended Decision of the CTA Second Division.

In allowing respondent PRHC Property Managers, Inc.’s presentation of additional documentary evidence after trial through a subsequent motion for reconsideration, the CTA appropriately applied the ruling in *BPI-Family Bank v. Court of Appeals*² wherein the Court found it erroneous on the part of the appellate court, *i.e.*, the Court of Appeals, not to have considered the evidence attached by the taxpayer to its motion for reconsideration which clearly proved the latter’s entitlement to refund. It was held therein that while strict procedural rules generally frown upon submission of evidence after trial, the law specifically provides that proceedings before the CTA are not governed strictly by the technicalities of evidence, emphasizing that “the paramount consideration remains the ascertainment of truth” and that “[the quest for orderly presentation of issues] should not bar courts from considering undisputed facts to arrive at a just determination of a controversy.”

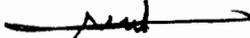
¹ *Rollo*, pp. 36-48. Penned by Associate Justice Lovell R. Bautista with Presiding Justice Roman G. del Rosario and Associate Justices Juanito C. Castañeda, Jr., Erlinda P. Uy, Caesar A. Casanova, Esperanza R. Fabon-Victorino, Cielito N. Mindaro-Grulla, and Ma. Belen M. Ringpis-Liban, concurring; Associate Justice Amelia R. Cotangco-Manalastas, on leave.

² 386 Phil. 719, 726 (2000).

- over – two (2) pages

SO ORDERED.”

Very truly yours,


EDGAR O. ARICHETA
Division Clerk of Court

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Court of Tax Appeals
National Government Center
1128 Diliman, Quezon City
(CTA EB No. 980; CTA Case
No. 8071)

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