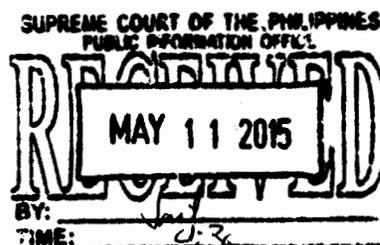




Republic of the Philippines
Supreme Court
Manila
FIRST DIVISION



NOTICE

Sirs/Mesdames:

Please take notice that the Court, First Division, issued a Resolution dated March 11, 2015 which reads as follows:

“G.R. No. 209594 (Chevron Holdings, Inc. [formerly Caltex (Asia) Limited] v. Commissioner of Internal Revenue).

After a judicious review of the records, the Court resolves to **DENY** the petition and **AFFIRM** the May 7, 2013 Decision¹ and the September 27, 2013 Resolution² of the Court of Tax Appeals (CTA) *En Banc* in CTA EB Case No. 837 for failure of Chevron Holdings, Inc. [formerly Caltex (Asia) Limited] (petitioner) to sufficiently show that the CTA *En Banc* committed any reversible error in denying its judicial claim for refund of unutilized input value-added tax (VAT) in the amount of ₱26,933,760.40 for being filed out of time.

As correctly ruled by the CTA *En Banc*, the inaction of respondent Commissioner of Internal Revenue (CIR) on petitioner’s administrative claim within the 120 day period, computed from May 17, 2006, was deemed a denial thereof. To this extent, petitioner had 30 days from the expiration of the said period on September 14, 2006, or until October 14,

- over - two (2) pages

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¹ *Rollo*, pp. 130-145. Penned by Associate Justice Cielito N. Mindaro-Grulla with Presiding Justice Roman G. Del Rosario and Associate Justices Juanito C. Castañeda, Jr., Lovell R. Bautista, Erlinda P. Uy, Caesar A. Casanova, Esperanza R. Fabon-Victorino, and Amelia R. Cotangco-Manalastas, concurring.

² *Id.* at 146-150. Penned by Associate Justice Cielito N. Mindaro-Grulla with Presiding Justice Roman G. Del Rosario and Associate Justices Juanito C. Castañeda, Jr., Lovell R. Bautista, Erlinda P. Uy, Caesar A. Casanova, Esperanza R. Fabon-Victorino, Amelia R. Cotangco-Manalastas, and Ma. Belen M. Ringpis-Liban, concurring.

2006, within which to file its judicial claim before the CTA. Unfortunately, petitioner only filed the same on April 20, 2007, or 188 days reckoned from the lapse of the 120-30 day period which, thus, rendered, the CIR's denial of its claim final and unappealable.

SO ORDERED."

Very truly yours,

~~_____~~
EDGAR O. ARICHETA
Division Clerk of Court ^{m/f/h}
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(CTA EB No. 837; CTA Case No.
7624)

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