



Republic of the Philippines
Supreme Court
Manila

SPECIAL FIRST DIVISION

NOTICE

Sirs/Mesdames:

*Please take notice that the Court, Special First Division, issued a Resolution dated **October 14, 2020** which reads as follows:*

“G.R. No. 237080 – (Commissioner of Internal Revenue v. RCD Realty Marketing Corporation).

In a Resolution¹ dated June 11, 2018, the Court denied the petition in this case, finding no reversible error on the part of the Court of Tax Appeals (CTA) *En Banc*, in finding that the Amended Decision of the CTA Third Division dated June 22, 2016 had already attained finality insofar as petitioner is concerned, for failing to move for its reconsideration.

Petitioner filed an instant Motion for Reconsideration (of the Resolution dated June 11, 2018), arguing that it filed a motion for reconsideration of the CTA Third Division’s original February 1, 2016 Decision, and that the same was timely filed through registered mail. However, nothing in the instant motion shows that it moved for reconsideration of the CTA Third Division’s June 22, 2016 Amended Decision, which was the basis for this Court’s June 11, 2018 Resolution. Petitioner’s motion should thus be denied with finality.

WHEREFORE, petitioner’s Motion for Reconsideration (of the Resolution dated June 11, 2018) is hereby **DENIED**. The Resolution dated June 11, 2018 is **AFFIRMED**. No further pleadings will be entertained. Let Entry of Judgment be issued.

The Court furthermore resolves to **NOTE** the letter dated November 11, 2019 of Atty. Danilo B. Fernando, Executive Clerk of Court IV, Court of Tax Appeals, in compliance with the Resolution

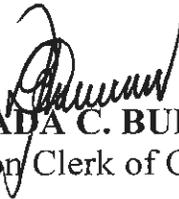
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¹ *Rollo*, pp. 164-165.

dated June 6, 2019, transmitting the rollo of CTA EB No. 1481 with 558 pages, rollo of CTA Case No. 8468 with six (6) volumes consisting of 4,808 pages, one (1) folder, BIR Record and TSNs.

SO ORDERED.”

By authority of the Court:


LIBRADA C. BUENA
Division Clerk of Court

by:

MARIA TERESA B. SIBULO
Deputy Division Clerk of Court
60^{mb}

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(CTA EB No. 1481)
(CTA Case No. 8468)

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