REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

FORMER SECOND DIVISION

AICHI FORGING COMPANY OF ASIA, INC.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 7065
(CTA E.B.No. 384)
(S.C.G.R. NO.184823)

Members:

CASTAÑEDA, JR., Chairperson
UY, and
PALANCA-ENRIQUEZ, JJ.

Promulgated:
OCT 0 5 2011
4:25 p.m.

x --x

RESOLUTION

PALANCA-ENRIQUEZ, J.:

On January 4, 2008, the Former Second Division of this Court rendered its Decision in the above-captioned case, partially granting the Petition for Review, the dispositive portion of which reads, as follows:

> **"WHEREFORE,** premises considered, the present Petition for Review is **PARTIALLY GRANTED**. Accordingly, respondent is hereby **ORDERED TO REFUND OR TO ISSUE A TAX CREDIT CERTIFICATE** in favor of petitioner the reduced amount of **THREE MILLION TWO HUNDRED THIRTY NINE THOUSAND ONE HUNDRED NINETEEN AND 25/100 PESOS (P3,239,119.25)**, representing the unutilized input VAT incurred for the months of July to September 2002.
> **SO ORDERED."**

On January 29, 2008, respondent CIR filed a "Motion for Partial Reconsideration";

On March 13, 2008, the Court denied respondent's Motion for Partial Reconsideration for lack of merit;

On April 18, 2008, respondent CIR filed a Petition for Review with the CTA *En Banc*, docketed as CTA E.B. No. 384;

On July 30, 2008, the CTA *En Banc* rendered a Decision dismissing respondent's Petition for Review, the dispositive portion of which reads, as follows:

> **"WHEREFORE,** the instant Petition for Review is hereby **DENIED DUE COURSE** and **DISMISSED** for lack of merit. Accordingly, the January 4, 2008 Decision and the March 13, 2008 Resolution of the CTA Second Division in CTA Case No. 7065 entitled, "AICHI Forging Company of Asia, Inc. petitioner vs. Commissioner of Internal Revenue, respondent" are hereby **AFFIRMED *in toto*.**
>
> **SO ORDERED."**

Aggrieved by the Decision of the CTA *En Banc*, herein respondent filed "Petition for Review on Certiorari" with the Supreme Court, docketed as G.R. No. 184823;

On October 6, 2010, the Supreme Court rendered judgment in G. R. No. 184823, the dispositive portion of which, reads:

> **"WHEREFORE,** the Petition is hereby **GRANTED**. The assailed July 30, 2008 Decision and the October 6, 2008 Resolution of the Court of Tax Appeals are hereby **REVERSED** and **SET ASIDE**. <u>The Court of Tax Appeals Second Division is DIRECTED to dismiss CTA Case No.7065 for having been prematurely filed</u>. (underline supplied)
>
> **SO ORDERED"**

Petitioner Aichi Forging Company of Asia, Inc. filed its Motion for Partial Reconsideration (To the Resolution Dated October 6, 2010) and Supplemental Motion for Reconsideration.

On December 6, 2010, the Supreme Court DENIED with FINALITY herein petitioner's Motion for Partial Reconsideration of the Decision dated October 6, 2010.

On February 2, 2011, the Supreme Court NOTED WITHOUT ACTION herein petitioner's Supplemental Motion for Reconsideration of the Decision dated 06 October 2010 in view of the finality of the Resolution dated 06 December 2010.

On September 28, 2011, this Court received from the Supreme Court the Case Records of the above-captioned case, together with a copy of the Entry of Judgment dated January 26, 2011.

WHEREFORE, premises considered, it appearing that the Decision of the Supreme Court dated October 6, 2010, in G. R. No. 184823, had already become final and executory, Entry of Judgment having already been issued by the Supreme Court on January 26, 2011, and in compliance with the dispositive portion of the aforesaid decision of the Supreme Court, CTA Case No. 7065 is hereby DISMISSED for having been prematurely filed.

SO ORDERED.

OLGA PALANCA-ENRIQUEZ
Associate Justice

WE CONCUR:

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice