

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

EN BANC

NOKIA (PHILIPPINES), INC.,
Petitioner,

CTA EB NO. 1824
(CTA Case No. 8876)

- versus -

**COMMISSIONER OF INTERNAL
REVENUE,**
Respondent.

Present:

Del Rosario, PJ,
Castañeda, Jr.,
Uy,
Fabon-Victorino,
Mindaro-Grulla,
Ringpis-Liban,
Manahan,
Bacorro-Villena, and
Modesto-San Pedro, JJ.

Promulgated:

FEB 20 2020

[Signature]
11:35a.m.

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RESOLUTION

CASTAÑEDA, JR., J:

For resolution of the Court is petitioner's Motion for Reconsideration¹ filed on September 6, 2019, *sans* respondent's comment.

For easy reference, the dispositive portion of the assailed Decision reads:

**“WHEREFORE, the instant Petition for Review is
DENIED. Accordingly, the assailed Decision dated October
10, 2017 and the assailed Resolution dated March 19, 2018 are
AFFIRMED. *[Signature]***

¹ Court *En Banc* Docket, pp. 90-96.

SO ORDERED.”

In its motion, petitioner generally asserts that the alleged Certificate of VAT Registration, which was marked as Exhibit “P-34” during the proceedings below, should be considered by the Court *En Banc* because said document is a certified faithful reproduction of its original and a public document which is self-authenticating.

After re-examining petitioner’s Exhibit “P-34”, the Court *En Banc* still holds that the same cannot be considered and consequently, petitioner still failed to prove that it is a VAT-registered entity.

Again, the Court in Division committed no error when it found that:

“On August 18, 2016, petitioner filed its Memorandum to which it allegedly attached a ‘Re-issued Certified True Copy of its BIR Certificate of Registration.’ But per examination of the pleading, no such document was attached to the said Memorandum.

On September 5, 2016, petitioner filed a Motion (For Leave to Submit and to Admit Re-Issued Certified True Copy of Exh. P-34). In its Motion, petitioner again prayed for the admission as its Exhibit P-34, the alleged Re-issued Certified True Copy of its BIR Certificate of Registration claimed as Annex C of its Memorandum. Petitioner insists that Exhibit P-34 should be admitted in evidence as it is a faithful reproduction of the original document. Besides, as a public record that cannot be removed from the office of its custodian and is covered by the rule on irremovability of public records, the said document is admissible in evidence.

Again, petitioner missed the point. Exhibit P-34 was not admitted since it was not identified by a competent witness during the trial on the merits. It does not even appear in any of the Judicial Affidavits executed and identified by petitioner's witnesses, precisely it is not found in the minutes of the proceedings during which petitioner's witnesses were presented on the witness stand.

Thus, the submission of an alleged certified true copy of its BIR Registration without the required identification thereof will not cure the defect in the said document. Incidentally, the 

copy of Exhibit P-34 attached to the Motion (For Leave to Submit and to Admit Re-Issued Certified True Copy of Exh. P-34) **is not even a certified true copy of the purported document but a mere color-printed scanned copy.**

XXX

XXX

XXX

The Court therefore finds that petitioner failed to establish that it is a VAT-registered entity. Absent this requisite, discussion on the other requirements is unwarranted.”² (*Emphasis supplied*)

Meanwhile, even granting that Exhibit “P-34” is a public document which need not be identified, the Court *En Banc* still deems it inadmissible for not being a certified copy issued by the public officer in custody thereof. Section 7, Rule 130 of the Rules of Court explicitly states:

“SEC. 7. Evidence admissible when original document is a public record.— When the original of a document is in the custody of a public officer or is recorded in a public office, **its contents may be proved by a certified copy issued by the public officer in custody thereof.**” (*Emphasis supplied*)

Hence, considering that petitioner’s Exhibit “P-34” is not a certified copy issued by the public officer in custody thereof, the same cannot be accorded any probative weight.

In sum, petitioner failed to raise meritorious arguments to warrant the reconsideration of the assailed Decision. Hence, the denial of the same is in order.

WHEREFORE, the instant Motion for Reconsideration is **DENIED**, for lack of merit. *Je*

² Court *En Banc* Docket, pp. 79-82.

SO ORDERED.


JUANITO C. CASTANEDA, JR.
Associate Justice

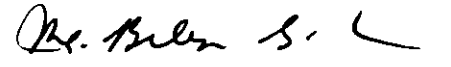
WE CONCUR:


(I maintain my Dissenting Opinion)
ROMAN G. DEL ROSARIO
Presiding Justice


ERLINDA P. UY
Associate Justice

(Took no part, on leave)
ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


(With due respect, I join P.J.'s Dissenting Opinion)
CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


(With due respect, I join P.J.'s Dissenting Opinion)
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice