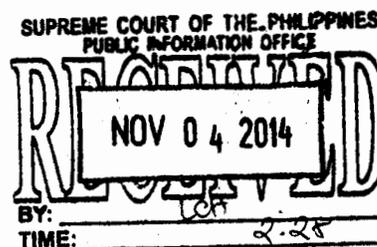




Republic of the Philippines  
Supreme Court  
Manila  
FIRST DIVISION



NOTICE

Sirs/Mesdames:

Please take notice that the Court, First Division, issued a Resolution dated **September 22, 2014** which reads as follows:

**“G.R. No. 210534 (Commissioner of Internal Revenue v. Quaker Oats Asia, Inc.).** - After a careful perusal of the records, the Court resolves to **DENY** the instant petition and **AFFIRM** the July 29, 2013 Decision<sup>1</sup> and November 27, 2013 Resolution<sup>2</sup> of the Court of Tax Appeals (CTA) *En Banc* in CTA EB No. 888 for failure of petitioner Commissioner of Internal Revenue (CIR) to show that the CTA *En Banc* committed any reversible error in cancelling and setting aside its assessment against Quaker Oats Asia, Inc. (respondent) for deficiency income tax and withholding tax for the taxable year 2001 on the ground of prescription.

As correctly ruled by the CTA *En Banc*, the waiver of the defense of prescription executed by the respondent was defective as it failed to state the date of execution by the taxpayer and the date of acceptance by the CIR in accordance with the procedure laid down in Revenue Memorandum Order No. 20-90. As such, the same did not extend the three-year prescriptive period limitation for the CIR to assess taxes.

Neither did the CTA *En Banc* commit any reversible error in taking cognizance of respondent’s petition for review. Contrary to the CIR’s position, the assailed Preliminary Collection Letter may be considered as a final decision on the disputed assessment, having been unmistakably written in the tenor of a final determination of respondent’s tax liability.<sup>3</sup>

<sup>1</sup> *Rollo*, pp. 84-92. Penned by Associate Justice Amelia R. Cotangco-Manalastas with Presiding Justice Roman G. del Rosario and Associate Justices Juanito C. Castañeda, Jr., Erlinda P. Uy, Caesar A. Casanova, Esperanza R. Fabon-Victorino, and Ma. Belen M. Ringpis-Liban, concurring; Associate Justices Lovell R. Bautista and Cielito N. Mindaro-Grulla, on leave.

<sup>2</sup> *Id.* at 102-104. Penned by Associate Justice Amelia R. Cotangco-Manalastas 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, Cielito N. Mindaro-Grulla, and Ma. Belen M. Ringpis-Liban, concurring.

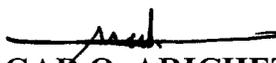
<sup>3</sup> See *Surigao Electric Co., Inc. v. CTA*, 156 Phil. 517, 520 (1974). See also *CIR v. Ayala Securities Corp., et al.*, 162 Phil. 287, 296 (1976).

The Court further resolves:

- (1) to **NOTE** and **ACCEPT** the Office of the Solicitor General's compliance with the Resolution dated March 5, 2014 submitting the compact disc containing the soft copies of the motions, affidavit of service and the petition for review on certiorari;
- (2) to **GRANT** the respondent's motion for extension of twenty (20) days from April 25, 2014 within which to file a comment on the petition for review on certiorari;
- (3) to **NOTE** the aforesaid comment thereafter filed; and
- (4) to require the Office of the Solicitor General to **SUBMIT** within five (5) days from notice hereof, a soft copy in compact disc, USB or e-mail containing the PDF file of the signed compliance pursuant to the Resolution dated February 25, 2014 in A.M. Nos. 10-3-7-SC and 11-9-4-SC.

**SO ORDERED.**"

Very truly yours,

  
**EDGAR O. ARICHETA**  
Division Clerk of Court *gta no 17*

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The Solicitor General (x)  
Makati City

Court of Tax Appeals  
National Government Center  
1128 Diliman, Quezon City  
(CTA EB No. 888; CTA  
Case No. 7934)

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