

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL,  
REVENUE,

Petitioner,

CTA EB NO. 2585  
(CTA Case No. 9815)

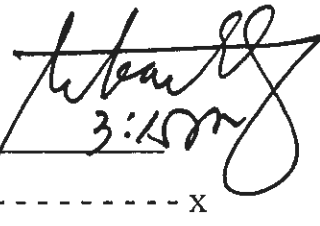
Members:  
DEL ROSARIO, P.J.  
RINGPIS-LIBAN,  
MANAHAN,  
BACORRO-VILLENA,  
MODESTO-SAN PEDRO,  
REYES-FAJARDO,  
CUI-DAVID,  
FERRER-FLORES, and  
ANGELES, JJ.

- versus -

CAPITOL STEEL CORPORATION,  
Respondent.

Promulgated:

APR 25 2024



X ----- X

DECISION

**FERRER-FLORES, J.:**

This is a Petition for Review filed by petitioner **Commissioner of Internal Revenue (CIR/petitioner)** appealing the Court of Tax Appeals (CTA) First Division's Decision dated June 30, 2021<sup>1</sup> (assailed Decision), the *fallo* of which reads as follows:

**WHEREFORE**, in light of the foregoing considerations, the instant *Petition for Review* is **GRANTED**. Accordingly, the subject undated FLD and *Audit Result/ Assessment Notices* attached thereto, are hereby **CANCELLED and SET ASIDE**.

Moreover, the subject FDDA, and the assailed AFDDA, including the *Audit Result/ Assessment Notices* attached thereto, assessing petitioner (**herein respondent**) for deficiency income tax, VAT, and EWT, inclusive

<sup>1</sup> *Rollo*, pp. 23-38. Penned by Hon. Associate Justice Catherine T. Manahan with concurrence of Hon. Presiding Justice Roman G. Del Rosario.

of interests and compromise penalties, for taxable year 2011, in the aggregate amount of ₱194,602,339.32, are hereby **REVERSED and SET ASIDE**.

Respondent (**herein petitioner**), his representatives, agents, or any person acting on his behalf are hereby **ENJOINED** from taking any further action against petitioner arising from the undated FLD, Audit Result/Assessment Notices, FDDA and AFDDA.

**SO ORDERED.**

and the Resolution dated March 3, 2022<sup>2</sup> (assailed Resolution) which denied his *Motion for Reconsideration* on the above decision, the dispositive portion of which reads as follows:

**WHEREFORE**, respondent's *Motion for Reconsideration (Re: Decision promulgated on 30 June 2021)* is hereby **DENIED** for lack of merit.

**SO ORDERED.**

In cancelling the assessments issued by petitioner against respondent, the Court in Division pronounced that *"the subject tax assessments hardly fall under the jurisprudential definition of a tax assessment under the National Internal Revenue Code, considering that they lacked 'a due tax liability that is there definitely set and fixed.' They likewise do not purport to be a demand for payment of tax due, which a final assessment notice should supposedly be."*

### **THE PARTIES**

Petitioner is the Commissioner of the Bureau of Internal Revenue (BIR), the government agency in charge of, among others, the assessment and collection of all national internal revenue taxes, fees, and charges.<sup>3</sup>

**Respondent Capitol Steel Corporation** is a corporation duly organized and existing under and by virtue of the laws of the Philippines.<sup>4</sup>

### **THE FACTS**

Respondent received, on June 25, 2013, a Letter of Authority (LOA) No. 116-2013-000000131<sup>5</sup> dated June 18, 2013 issued by Officer-in-Charge Assistant Commissioner of Internal Revenue (OIC-ACIR) Alfredo V.

<sup>2</sup> *Rollo*, pp. 39-42. Penned by Hon. Associate Justice Catherine T. Manahan with concurrence of Hon. Presiding Justice Roman G. Del Rosario and Hon. Associate Justice Marian Ivy F. Reyes-Fajardo.

<sup>3</sup> Parties, Petition for Review, *Rollo*, p. 9.

<sup>4</sup> *Ibid.*

<sup>5</sup> Annex "A", Petition for Review, Docket, p. 27.

Misajon, Large Taxpayer's (LT) Service, authorizing Revenue Officers (ROs) Aurelio Zamora, Jan Andre Abellera, Johnro Galicia, Ruby Anne Oradia and Group Supervisor Gilquin Tolentino of LT Regular Audit Division 1 (LTRAD1), to examine its books of accounts and other accounting records for all internal revenue taxes, including documentary stamp tax and other taxes, for the period January 1, 2011 to December 31, 2011. Likewise, received by the respondent on even date was the letter-notice dated June 20, 2013 issued by the Chief, LTRAD1, Cesar D. Escalada requiring it to submit a number of listed documents for audit.<sup>6</sup>

Respondent complied by submitting in three (3) *tranches* the voluminous documents requested.<sup>7</sup>

Thereafter, a Second Notice for Presentation of Books of Accounts and Other Accounting Records was issued by Mr. Escalada on September 3, 2014 which was received by the respondent on September 9, 2014.

A Waiver of the Defense of Prescription under the Statute of Limitations of the National Internal Revenue Code was executed by the representative of respondent, Mr. Berck Cheng, on October 29, 2014 consenting to the issuance of assessment and/or collection of tax or taxes for taxable year (TY) 2011 until December 31, 2015. It was notarized on even date.<sup>8</sup>

On June 15, 2015, a Preliminary Assessment Notice (PAN)<sup>9</sup> was received by respondent with an attached Details of Discrepancy,<sup>10</sup> finding it liable for deficiency income tax, value-added tax (VAT), expanded withholding tax (EWT), and documentary stamp tax (DST) in the sum of ₱357,521,267.23, inclusive of interest and compromise penalties, detailed as follows:

|                                     | Amount                  |
|-------------------------------------|-------------------------|
| Deficiency Income Tax               | ₱ 152,361,655.47        |
| Deficiency Value-Added Tax          | 199,459,195.35          |
| Deficiency Expanded Withholding Tax | 243,427.13              |
| Deficiency Documentary Stamp Tax    | 5,456,989.28            |
| Total                               | <u>₱ 357,521,267.23</u> |

In response to the PAN, respondent filed its letter reply on June 30, 2015.<sup>11</sup>

<sup>6</sup> Annex "B", Petition for Review, Docket, p. 28

<sup>7</sup> Annexes "C", "D", and "E", Petition for Review, Docket, pp. 29-31.

<sup>8</sup> Exhibit "P-38", Docket, p. 243.

<sup>9</sup> Exhibit "P-39", Docket, pp. 244-246.

<sup>10</sup> Exhibit "P-40", Docket, pp. 247-251.

<sup>11</sup> Exhibit "P-41", Docket, pp. 252-258.

As a result, petitioner issued an undated Formal Letter of Demand (FLD)<sup>12</sup> with Details of Discrepancies and undated Audit Result/ Assessment Notices,<sup>13</sup> assessing respondent for:

|                                                                | Amount           |
|----------------------------------------------------------------|------------------|
| Deficiency Income Tax                                          | ₱ 149,196,421.16 |
| Deficiency Value-Added Tax                                     | 184,458,752.30   |
| Deficiency Documentary Stamp Tax                               | 5,622,140.19     |
| Compromise Penalty on Deficiency Taxes<br>(Withholding VAT)    | 155,000.00       |
| Compromise Penalty on Deficiency Taxes<br>(Compromise Penalty) | 5,622,140.19     |
| Total                                                          | ₱ 345,054,453.84 |

Respondent then filed its protest<sup>14</sup> on October 30, 2015.

On June 29, 2016, respondent received an undated Final Decision on Disputed Assessment (FDDA),<sup>15</sup> with attached Details of Discrepancy<sup>16</sup> and undated Audit Results/ Assessment Notices,<sup>17</sup> finding petitioner liable for deficiency income tax, VAT, and EWT, for TY 2011, in the aggregate amount of ₱206,841,223.75, inclusive of interests and compromise penalties, broken down as follows:

|                                                                | Amount           |
|----------------------------------------------------------------|------------------|
| Deficiency Income Tax                                          | ₱ 56,710,902.22  |
| Deficiency Value=Added Tax                                     | 149,886,588.11   |
| Deficiency Expanded Withholding Tax                            | 128,733.42       |
| Compromise Penalty on Deficiency Taxes<br>(Compromise Penalty) | 115,000.00       |
| Total                                                          | ₱ 206,841,223.75 |

Respondent, in return, filed a letter for reconsideration of the FDDA on July 28, 2016.<sup>18</sup>

Petitioner, in response, issued an undated Amended Final Decision on Disputed Assessment (AFDDA)<sup>19</sup> together with the Details of Discrepancy<sup>20</sup> which was received by respondent on March 15, 2018.

<sup>12</sup> Exhibits "P-42", Docket, pp. 259-261.

<sup>13</sup> Exhibit "P-43", Docket, pp. 262-273.

<sup>14</sup> Exhibit "P-45", Docket, pp. 276-281.

<sup>15</sup> Exhibit "P-48", Docket, pp. 292-297.

<sup>16</sup> Exhibit "R-9-b", BIR Records, pp. 1610-1614.

<sup>17</sup> Part of Exhibit "P-48", Docket, pp. 294-297.

<sup>18</sup> Exhibit "P-49", Docket, pp. 298-304.

<sup>19</sup> Exhibit "R-10", BIR Records, pp. 1936-1938.

<sup>20</sup> Exhibit "R-10-a", BIR Records, pp. 1931-1933.

On April 16, 2018, respondent filed the *Petition for Review* before the CTA<sup>21</sup> and was raffled initially to the CTA's Second Division. On the other hand, respondent filed his *Answer* on July 3, 2018.<sup>22</sup>

The case was transferred to the CTA First Division on September 24, 2018 pursuant to CTA Administrative Circular No. 02-2018, dated September 18, 2018.<sup>23</sup>

After the case had undergone trial, the CTA First Division rendered its decision on June 30, 2021 granting the respondent's *Petition for Review*.

Unsatisfied, petitioner filed his *Motion for Reconsideration (Re: Decision Promulgated 30 June 2021)*.<sup>24</sup> The CTA First Division, however, denied the same in the now assailed Resolution for lack of merit.

Still unconvinced, petitioner filed the instant *Petition for Review*<sup>25</sup> before the Court *En Banc*, on June 8, 2022, praying that the assailed Decision and Resolution be reversed and set aside and a new one be rendered denying the original *Petition for Review*.<sup>26</sup>

On the other hand, respondent in its *Comment* reproduced the most pertinent parts of the assailed Decision to defend its case.

This case was submitted for decision on April 27, 2023.<sup>27</sup>

### THE ISSUE

The lone issue raised by petitioner in its *Petition for Review* for the Court *En Banc*'s resolution is:

WITH ALL DUE RESPECT, THE FIRST DIVISION OF THE HONORABLE COURT *A QUO* ERRED IN RULING THAT THE ASSESSMENT ISSUED AGAINST RESPONDENT IS NULL AND VOID.

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<sup>21</sup> April 14, 2018, the last day for the filing of the *Petition for Review* before the Court *a quo*, fell on a Saturday, respondent had until the next working day or until April 16, 2018 to file the same pursuant to Section 1, Rule 22 of the Rules of Court.

<sup>22</sup> Docket, pp. 125-130.

<sup>23</sup> Order dated September 24, 2018, Docket, p. 168.

<sup>24</sup> Docket, pp. 451-469.

<sup>25</sup> *Rollo*, pp. 7-14.

<sup>26</sup> *Rollo*, p. 14.

<sup>27</sup> *Rollo*, pp. 99-100.

## RULING OF THE COURT *EN BANC*

We deny the instant *Petition for Review*.

### *Timeliness of the Petition for Review*

Before proceeding to the merits of the arguments of the parties, the Court *En Banc* deems it necessary to delve on the timeliness of the instant *Petition for Review*.

Records show that, on July 2, 2021,<sup>28</sup> petitioner received a copy of the assailed Decision of the Court in Division to which petitioner timely filed its *Motion for Reconsideration (Re: Decision Promulgated on 30 June 2021)* on July 15, 2021.<sup>29</sup>

On March 3, 2022, the Court in Division issued the assailed Resolution denying petitioner's *Motion for Reconsideration* which was received by the latter on March 9, 2022.<sup>30</sup> Consequently, petitioner had fifteen (15) days from its receipt, or until March 24, 2021, within which to file a *Petition for Review* before the CTA *En Banc* pursuant to Section 3, paragraph (b), Rule 8<sup>31</sup> of the Revised Rules of Court of Tax Appeals (RRCTA).

On March 24, 2022, petitioner filed a *Motion for Extension of Time to File Petition for Review* seeking an additional period of fifteen (15) days, or until April 8, 2022, within which to file the petition.<sup>32</sup> The Court *En Banc* granted the same in a Minute Resolution dated March 25, 2022.<sup>33</sup>

On March 31, 2022, petitioner timely filed the instant *Petition for Review*.<sup>34</sup>

We shall now proceed to the merits of the case.

<sup>28</sup> Notice of Decision, Docket, p. 419.

<sup>29</sup> Docket, pp. 451-469.

<sup>30</sup> Notice of Resolution, Docket, p. 488.

<sup>31</sup> SEC. 3. *Who may appeal; period to file petition.* —

(a) xxx

(b) A party adversely affected by a decision or resolution of a Division of the Court on a motion for reconsideration or new trial may appeal to the Court by filing before it a petition for review within fifteen days from receipt of a copy of the questioned decision or resolution. Upon proper motion and the payment of the full amount of the docket and other lawful fees and deposit for costs before the expiration of the reglementary period herein fixed, the Court may grant an additional period not exceeding fifteen days from the expiration of the original period within which to file the petition for review. (Boldfacing supplied)

<sup>32</sup> *Rollo*, pp. 1-4.

<sup>33</sup> *Rollo*, p. 6.

<sup>34</sup> *Rollo*, pp. 5-28.

***The subject deficiency tax assessments are void for failure of the FLD, Assessment Notices, and Details of Discrepancies to state a due date for the payment of the assessed tax liabilities.***

The National Internal Revenue Code (NIRC) of 1997, as amended, or the regulations governing the protest of assessments<sup>35</sup> neither provide a specific definition nor form of an assessment. Nevertheless, in the context in which it is used in the NIRC of 1997, as amended, an assessment is a written notice and demand by the BIR on the taxpayer for the settlement of a due tax liability that is there definitely set and fixed.<sup>36</sup>

Section 228 of the NIRC of 1997, as amended,<sup>37</sup> defines the specific functions and effects of an assessment.<sup>38</sup> This provision was implemented by Revenue Regulations (RR) No. 12-1999, dated September 6, 1999,<sup>39</sup> as amended by RR No. 18-2013, dated November 28, 2013.<sup>40</sup>

An assessment contains not only a computation of tax liabilities, but also a demand for payment within a prescribed period. The ultimate purpose of assessment is to ascertain the amount that each taxpayer must pay.<sup>41</sup>

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<sup>35</sup> Revenue Regulations No. 12-85, *Procedure Covering Administrative Protests on Assessments of the Bureau of Internal Revenue*, dated November 27, 1985.

<sup>36</sup> *Adamson, et al. vs. Court of Appeals, et al.*, G.R. Nos. 120935 and 124557, May 21, 2009.

<sup>37</sup> **SEC. 228. *Protesting of Assessment.*** - When the Commissioner or his duly authorized representative finds that proper taxes should be assessed, he shall first notify the taxpayer of his findings: Provided, however, That a pre-assessment notice shall not be required in the following cases:

xxx

The taxpayers shall be informed in writing of the law and the facts on which the assessment is made; otherwise, the assessment shall be void.

Within a period to be prescribed by implementing rules and regulations, the taxpayer shall be required to respond to said notice. If the taxpayer fails to respond, the Commissioner or his duly authorized representative shall issue an assessment based on his findings.

Such assessment may be protested administratively by filing a request for reconsideration or reinvestigation within thirty (30) days from receipt of the assessment in such form and manner as may be prescribed by implementing rules and regulations. Within sixty (60) days from filing of the protest, all relevant supporting documents shall have been submitted; otherwise, the assessment shall become final.

If the protest is denied in whole or in part, or is not acted upon within one hundred eighty (180) days from submission of documents, the taxpayer adversely affected by the decision or inaction may appeal to the Court of Tax Appeals within thirty (30) days from receipt of the said decision, or from the lapse of one hundred eighty (180)-day period; otherwise, the decision shall become final, executory and demandable.

<sup>38</sup> *Commissioner of Internal Revenue vs. Pascor Realty and Development Corporation, et al.*, G.R. No. 128315, June 29, 1999.

<sup>39</sup> Implementing the Provisions of the National Internal Revenue Code of 1997 Governing the Rules on Assessment of National Internal Revenue Taxes, Civil Penalties and Interest and the Extra-Judicial Settlement of a Taxpayer's Criminal Violation of the Code Through Payment of a Suggested Compromise Penalty.

<sup>40</sup> Amending Certain Sections of Revenue Regulations No. 12-99 Relative to the Due Process Requirement in the Issuance of a Deficiency Tax Assessment.

<sup>41</sup> *Petronilla C. Tupas vs. Ulep*, G.R. No. 127777, October 1, 1999.

In *Commissioner of Internal Revenue vs. Fitness by Design, Inc. (Fitness by Design case)*,<sup>42</sup> the Supreme Court emphasized that a formal assessment notice must contain a specific due date, among other requirements, to quote:

A pre-assessment notice 'do[es] not bear the gravity of a formal assessment notice.' A pre-assessment notice merely gives a tip regarding the Bureau of Internal Revenue's findings against a taxpayer for an informal conference or a clarificatory meeting.

A final assessment is a notice 'to the effect that the amount therein stated is due as tax and a demand for payment thereof.' This demand for payment signals the time 'when penalties and interests begin to accrue against the taxpayer and enabling the latter to determine his remedies[.]' Thus, it must be 'sent to and received by the taxpayer, and must demand payment of the taxes described therein within a specific period.'

The disputed Final Assessment Notice is not a valid assessment.

First, it lacks the definite amount of tax liability for which Respondent is accountable. It does not purport to be a demand for payment of tax due, which a final assessment notice should supposedly be. xxx.

xxx

xxx

xxx

Second, **there are no due dates in the Final Assessment Notice.** This negates petitioner's demand for payment. Petitioner's contention that April 15, 2004 should be regarded as the actual due date cannot be accepted. The last paragraph of the Final Assessment Notice states that the due dates for payment were supposedly reflected in the attached assessment:

In view thereof, you are requested to pay your aforesaid deficiency internal revenue tax liabilities through the duly authorized agent bank in which you are enrolled *within the time shown in the enclosed assessment notice.*

However, based on **the findings of the Court of Tax Appeals First Division, the enclosed assessment pertained to remained unaccomplished.**

Contrary to petitioner's view, April 15, 2004 was the reckoning date of accrual of penalties and surcharges and not the due date for payment of tax liabilities. The total amount depended upon when respondent decides to pay. **The notice, therefore, did not contain a definite and actual demand to pay.**

Compliance with Section 228 of the National Internal Revenue Code is a substantive requirement. It is not a mere formality. Providing the taxpayer with the factual and legal bases for the assessment is crucial before proceeding with tax collection. Tax collection should be premised on a valid

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<sup>42</sup> G.R. No. 215957, November 9, 2016.

assessment, which would allow the taxpayer to present his or her case and produce evidence for substantiation." (Boldfacing and underlining supplied)

The factual milieu of the present case is similar to the *Fitness by Design* case. The FLD and its attached Details of Discrepancies and Audit Result/Assessment Notices all failed to indicate a specific period for payment for the deficiency tax assessments.

Reproduced hereunder are pertinent portions of the FLD and the Details of Discrepancies issued by petitioner:

FORMAL LETTER OF DEMAND

xxx xxx xxx

Pursuant to the provision of Section 228 of the aforesaid Code and its implementing revenue regulations, you are hereby given the opportunity to present in writing your side of the case within thirty (30) days from receipt hereof. However, if you are amenable, you may pay the above assessment thru the EFPS facility. Afterwards, submit the proof of payment thereof to the Regular Large Taxpayers Audit Division I at Rm 216 BIR National Office Building, BIR Road, Diliman, Quezon City for updating of your records. xxx.

xxx xxx xxx

DETAILS OF DISCREPANCY  
Taxable Year 2011

xxx xxx xxx

In case you disagree to the assessment, you or your duly authorized representative or your duly authorized accredited Tax Agent, may protest administratively against the Formal Letter of Demand/Final Assessment Notice (FLD/FAN) within thirty (30) days from date of receipt thereof, and submit the same to the Office of the Assistant Commissioner, Large Taxpayers Service at Rm 307 BIR National Office Building, BIR Road, Diliman, Quezon City, stating the nature of the protest whether for **reconsideration or reinvestigation**, specifying the newly discovered or additional evidence you intend to present, the date of assessment notice, and the applicable law, rules and regulations or jurisprudence from which your protest is based xxx. However, if you are amenable, whether in whole or in part, it is requested that you settle first the tax attributable to the undisputed issue and furnish this office a photocopy of the proof of payment thereof, otherwise a collection letter shall be issued calling for the payment of the said deficiency tax or attributable thereto, inclusive of the applicable surcharge and/or interest. (Boldfacing supplied)

The Court observes that the spaces provided in the FLD and Result/Assessment Notices for the date of issuance were unaccomplished or left blank. Likewise, the FLD, Details of Discrepancy, and Audit

Result/Assessment Notices, have no indication that respondent demanded payment of the supposed tax liabilities within a specific period.

*Ergo*, there is no valid demand to speak of.

The Supreme Court elucidated the rationale behind stating the due date in the FLD and/or ANs in the case of *Commissioner of Internal Revenue vs. Transitions Philippines Optical, Inc.*,<sup>43</sup> as follows:

On the other hand, a FAN contains not only a computation of tax liabilities but also a demand for payment within a prescribed period. As soon as it is served, an obligation arises on the part of the taxpayer concerned to pay the amount assessed and demanded. **It also signals the time when penalties and interests begin to accrue against the taxpayer. Thus, the National Internal Revenue Code imposes a 25% penalty, in addition to the tax due, in case the taxpayer fails to pay the deficiency tax within the time prescribed for its payment in the notice of assessment.** Likewise, an interest of 20% *per annum*, or such higher rate as may be prescribed by rules and regulations, is to be collected from the date prescribed for payment until the amount is fully paid. Failure to file an administrative protest within 30 days from receipt of the FAN will render the assessment final, executory, and demandable." (Boldfacing supplied)

Here, not only the FLD and its Details of Discrepancy and Audit Result/Assessment Notices failed to indicate the specific date of payment but also the PAN and its Details of Discrepancy, the FLD (Part II), the FDDA (Part II) and its attached Audit Result/Assessment Notices, and the AFFDA.

The CTA, whether sitting in a division or in *en banc*, has already applied the same ruling enunciated by the *Fitness by Design* case in a number of cases filed before it and to name a few:

1. *Concepcion Industries, Inc. vs. Commissioner of Internal Revenue*, CTA No. 10305, November 24, 2022;
2. *BASF Philippines, Inc. vs. Commissioner of Internal Revenue*, CTA No 10221, November 3, 2022;
3. *Pepsi-Cola Products Philippines, Inc. vs. Commissioner of Internal Revenue*, CTA Case No. 9170, May 6, 2022';
4. *Commissioner of Internal Revenue vs. Apo International Marketing Corp.*, CTA EB Case No. 2270 (CTA Case No. 9071), March 2, 2022;

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<sup>43</sup> G.R. No. 227544, November 22, 2017.

5. *Commissioner of Internal Revenue vs. Kultura Store, Inc.*, CTA EB Case No. 2342 (CTA Case No. 9315), February 22, 2022; and,
6. *Commissioner of Internal Revenue vs. Nationwide Health Systems Baguio, Inc.*, CTA EB Case No. 2264 (CTA Case No. 9507), December 9, 2021.

Consequently, the subject tax assessments cannot be considered as valid since the same do not contain a demand for payment within a prescribed period.

Petitioner avers that, in order to clearly see the due date, the second to the last paragraph of the last page of the Details of Discrepancy of the AFFDA which provides:

It is requested that your aforesaid deficiency tax/taxes be paid immediately upon receipt hereof, inclusive of penalties. This is our final decision xxx.

should be read together with the notation at the bottom right side of the first page of AFFDA, to wit:

rec'd: Vanessa F. Bautista  
Financial Accountant  
03-15-2018

From the above, petitioner claims that the tax liabilities of the respondent were categorically stated and definitely fixed while the interest is running, hence, the total amount due will definitely be adjusted.

We are not swayed.

Assuming arguendo that the Details of Discrepancy attached to AFFDA provided the specific date of payment, the same is nugatory. This is because the FLD, which preceded the AFFDA with Details of Discrepancy, is void, making the subsequent actions of the respondent ineffective.

It bears emphasizing that the issuance of a valid formal assessment is a substantive prerequisite for collection of taxes. Otherwise stated, tax collection should be premised on valid assessment.

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It is a settled rule that a void assessment bears no valid fruit.<sup>44</sup>

All told, this Court finds no reversible error.

**WHEREFORE**, in light of the foregoing considerations, the Petition for Review is **DENIED** for lack of merit. Accordingly, the assailed Decision dated June 30, 2021 and Resolution dated March 3, 2022, both rendered by the Court First Division in CTA Case No. 9815 are **AFFIRMED**.

**SO ORDERED.**

  
**CORAZON G. FERRER-FLORES**  
Associate Justice

**WE CONCUR:**

  
**ROMAN G. DEL ROSARIO**  
Presiding Justice

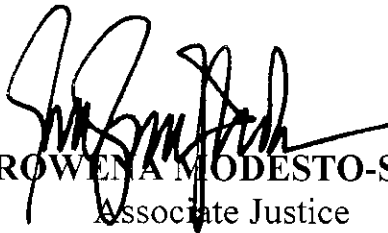
  
**MA. BELEN M. RINGPIS-LIBAN**  
Associate Justice

  
**CATHERINE T. MANAHAN**  
Associate Justice

  
**JEAN MARIE A. BACORRO-VILLENA**  
Associate Justice

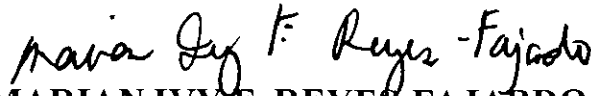
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<sup>44</sup> *Commissioner of Internal Revenue vs. Liguiaz Philippines Corporation, et seq.*, G.R. Nos. 215534 and 215557, April 18, 2016.



**MARIA ROWENA MODESTO-SAN PEDRO**

Associate Justice



**MARIAN IVY F. REYES-FAJARDO**

Associate Justice

*On Leave*

**LANEE S. CUI-DAVID**

Associate Justice



**HENRY S. ANGELES**

Associate Justice

## **CERTIFICATION**

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.



**ROMAN G. DEL ROSARIO**

Presiding Justice