

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

EN BANC

**COMMISSIONER OF
INTERNAL REVENUE,**
Petitioner,

CTA EB NO. 2662
(CTA Case No. 8978)

Present:

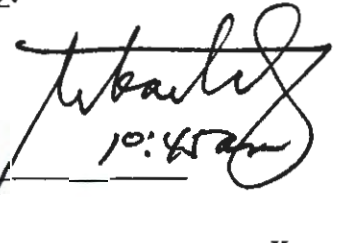
- versus -

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

**BERRINGER MARKETING,
INC.,**
Respondent.

Promulgated:

NOV 04 2024



X -----X

D E C I S I O N

ANGELES, J.:

Before the Court *En Banc* is a *Petition for Review*¹ filed on August 8, 2022 by petitioner Commissioner of Internal Revenue (CIR) pursuant to Section 3(b), Rule 8 of the Revised Rules of the Court of Tax Appeals (RRCTA), as amended, seeking the nullification of the *Decision*² dated July 13, 2021, and *Resolution*³ dated June 30, 2022, both promulgated in CTA Case No. 8978, entitled “*Berringer Marketing, Inc., vs. Commissioner of Internal Revenue*”, by the Third Division and Special Third Division of this Court, respectively (the “Court in Division”).

¹ EB Docket, Petition for Review dated August 5, 2022, pp. 7-28.

² EB Docket, Decision dated July 13, 2021, pp. 36-52.

³ EB Docket, Resolution dated June 30, 2022, pp. 54-58.



DECISION

CTA EB No. 2662 (CTA Case No. 8978)

Commissioner of Internal Revenue vs. Berringer Marketing, Inc.

Page 2 of 16

THE PARTIES

Petitioner is the duly appointed CIR of the Bureau of Internal Revenue (BIR) who has the power to decide on disputed assessments, fees or other charges and penalties imposed in relation thereto, or other matters arising under the National Internal Revenue Code (Tax Code) or other laws or portions thereof administered by the BIR. He holds office at the BIR National Office Building, Agham Road, Diliman, Quezon City.⁴

Respondent Berringer Marketing, Inc., (BMI) is a corporation organized and existing under the laws of the Republic of the Philippines. It is engaged in, conducts, and carries on the business of buying, selling, distributing, marketing at wholesale and retail insofar as may be permitted by law, all kinds of goods, commodities, wares, and merchandise of every kind and description; to enter into all kinds of contracts for the export, import, purchase, acquisition, sale at wholesale or retail, and other disposition for its own account as principal or in representative capacity as manufacturer's representative, merchandise broker, indentor, commission merchant, factors or agents, upon consignment of all kinds of goods, wares, merchandise, or products whether natural or artificial. Its principal business address is at Doña Natividad Bldg., Quezon Avenue, Quezon City.⁵

THE FACTS

On September 26, 2011, BMI received Letter of Authority (LOA) No. el201100002852/LOA-121-2011-00000050, dated September 19, 2011. The LOA authorized Revenue Officers (RO) Arnaldo Ancheta, Ranilo Sy, Mariesol Girang, Dalisay Umlas, and Group Supervisor (GS) Roberto Castro of the Large Taxpayers Excise Audit Division (LT Excise) 1 to examine BMI's books of accounts and other accounting records for taxable year (TY) 2010.⁶

Likewise, the BIR sent the following Notices to BMI requiring it to present its books of account and other accounting records in relation to its audit for TY 2010.⁷

⁴ *Supra* note 2, p. 37.

⁵ *Id.*

⁶ *Id.*

⁷ *Id.*

DECISION

CTA EB No. 2662 (CTA Case No. 8978)

Commissioner of Internal Revenue vs. Berringer Marketing, Inc.

Page 3 of 16

Notice	Date of Notice	Date Received by BMI
First Notice	20 September 2011	26 September 2011
Second Notice	10 April 2012	27 April 2012
Final Notice	12 September 2012	12 September 2012

To toll the running of the prescriptive period for the BIR to make an assessment, BMI executed two (2) Waivers of the Statute of Limitation under the Tax Code (Waivers). The Waivers were signed by BMI's President, Carlos Tumpalan, and were accepted by the Officer in Charge (OIC)-Assistant Commissioner of the BIR Large Taxpayers Services, Alfredo V. Misajon. The Waivers extended the period to assess BMI, as follows⁸:

Date Signed by BMI's Officer	Signatory of BMI	Date Signed by CIR	Signatory of CIR	Extended Period for Issuance of Assessment
17 January 2013	Carlos Tumpalan	4 February 2013	Alfredo V. Misajon	31 December 2013
13 September 2013	President	26 September 2013	OIC Assistant Commissioner Large Taxpayers Service	30 June 2014

On February 28, 2013, the Chief of the LT Excise 1, Ms. Sarah B. Mopia issued Memorandum of Assignment (MOA) No. D-02-13-028 replacing the initially assigned ROs and GS handling BMI's audit. The MOA was received by the latter on March 22, 2013 with attached letter, dated March 4, 2013. The said letter was issued by OIC-Assistant Commissioner Alfredo V. Misajon, informing BMI that its audit investigation had been reassigned to ROs Rona B. Marcellano, Dalisay C. Umlas, Thelma O. Pilar, and Mariesol R. Girang, and GS Herminia C. Cercado.⁹

Meanwhile, on July 5, 2013, OIC-Assistant Commissioner Alfredo V. Misajon issued a *Subpoena Duces Tecum* against BMI, which the latter received on July 5, 2013.¹⁰

On March 12, 2014, BMI received an undated Preliminary Assessment Notice (PAN) with attached Details of Discrepancies. In the PAN, BMI was assessed for deficiency Income Tax (IT), Value-Added Tax (VAT), Expanded Withholding Tax (EWT), and

⁸ *Id.*

⁹ *Supra* note 2, p. 38.

¹⁰ *Id.*

DECISION

CTA EB No. 2662 (CTA Case No. 8978)

Commissioner of Internal Revenue vs. Berringer Marketing, Inc.

Page 4 of 16

Withholding Tax on Compensation (WTC) for TY 2010 in the amount of ₱110,238,417.25, inclusive of interests and penalties.¹¹

Considering that BMI did not respond to the PAN, CIR issued the Formal Letter of Demand (FLD) with attached Details of Discrepancies and Final Assessment Notices (FANs), which were received by BMI on June 2, 2014. In the FLD/FANs, BMI was assessed for deficiency IT, VAT, EWT, and WTC for TY 2010 in the aggregate amount of ₱112,572,390.00, inclusive of interests and penalties.¹²

This prompted BMI to file a Protest to the FLD by way of Request for Reconsideration on July 2, 2014.¹³

The Chief of the LT Excise 1, Ms. Sarah B. Mopia issued MOA No. D-07-14-014, assigning the review of BMI's Protest to the FLD to RO Rona B. Marcellano and GS Herminia C. Cercado.¹⁴

Due to the alleged inaction of the CIR, respondent BMI filed a *Petition for Review*¹⁵ on January 28, 2015, docketed as CTA Case No. 8978, praying for the nullification of the FLD/FANs, all dated May 22, 2014, finding BMI liable for deficiency IT, VAT, EWT, and WTC, in the aggregate amount of ₱112,572,390.00, inclusive of interests and penalties, for TY 2010.

After trial on the merits, the Court in Division promulgated the assailed *Decision* dated July 13, 2021, granting BMI's *Petition*, as follows:

WHEREFORE, premises considered, the *Petition* for Review is hereby **GRANTED**.

Accordingly, the Formal Letter of Demand and Final Assessment Notices Nos. IT-2010-00016, VT-2010-00016, WE-2010-00013, and WC-2010-00012 finding [BMI] liable for deficiency Income Tax, Value-Added Tax, Expanded Withholding Tax, and Withholding Tax on Compensation in the aggregate amount of ₱112,572,390.00, inclusive of interest and penalties, for taxable year ("TY") 2010, and the resulting Final Decision on Disputed Assessment, are hereby **CANCELLED** and **SET ASIDE**.

¹¹ *Id.*

¹² *Id.*

¹³ *Supra* note 2, p. 40.

¹⁴ *Id.*

¹⁵ Division Docket – Vol. 1, *Petition for Review* dated January 28, 2015, pp. 6-38.

W

DECISION

CTA EB No. 2662 (CTA Case No. 8978)

Commissioner of Internal Revenue vs. Berringer Marketing, Inc.

Page 5 of 16

Consequently, [CIR] is hereby **ENJOINED** and **PROHIBITED** from collecting the said amount against [BMI].

SO ORDERED.

Thereafter, the *Motion for Reconsideration*¹⁶ filed through registered mail by the CIR on October 29, 2021, was denied in the assailed *Resolution* dated June 30, 2022, promulgated by the Court in Division, the dispositive portion of which provides:

WHEREFORE, premises considered, [CIR]'s Motion for Reconsideration (Re: Decision dated 13 July 2021), is hereby **DENIED** for lack of merit.

SO ORDERED.

On July 21, 2022, the CIR filed a *Motion for Extension of Time to File Petition for Review*¹⁷, requesting for an additional period of fifteen (15) days from July 22, 2022, or until August 6, 2022, within which to file a petition for review, which was granted pursuant to the *Minute Resolution*¹⁸ dated July 25, 2022.

On August 8, 2022, the CIR filed the instant *Petition* before this Court *En Banc*, praying for the reversal of both assailed *Decision* and *Resolution*. BMI then filed its *Comment (on the Petition for Review)*¹⁹ on October 6, 2022, in compliance with the *Resolution*²⁰ dated September 28, 2022.

Pursuant to the *Resolution*²¹ dated November 4, 2022, the case was referred to mediation before the Philippine Mediation Center-CTA (PMC-CTA) on December 12, 2022. On January 9, 2023, the Court received the Mediation Schedule²² filed by PMC-CTA setting the mediation on January 24, 2023. Thereafter, PMC-CTA filed a *Request for Extension*²³ on February 21, 2023, which the Court granted through the *Resolution*²⁴ dated April 13, 2023. In the Mediator's Report²⁵ received by the Court on November 9, 2023, it stated that the

¹⁶ Division Docket - Vol. 6, Motion for Reconsideration (Re: Decision dated 13 July 2021) dated October 28, 2021, pp. 2873-2884.

¹⁷ EB Docket, Motion for Extension of Time to File Petition for Review dated July 21, 2022, pp. 1-4.

¹⁸ EB Docket, p. 6.

¹⁹ EB Docket, Comment (On the Petition for Review) dated October 6, 2022, pp. 62-70.

²⁰ EB Docket, pp. 60-61.

²¹ EB Docket, pp. 72-73.

²² EB Docket, p. 74.

²³ EB Docket, p. 75.

²⁴ EB Docket, pp. 77-79.

²⁵ EB Docket, p. 80.

18

DECISION

CTA EB No. 2662 (CTA Case No. 8978)

Commissioner of Internal Revenue vs. Berringer Marketing, Inc.

Page 6 of 16

mediation was unsuccessful. Thus, on November 21, 2023, the present *Petition* was submitted for decision.²⁶

ISSUES

Petitioner raised the following errors²⁷ allegedly committed by the Court in Division, to wit:

I.

THE HONORABLE COURT ERRED WHEN IT GRANTED A RELIEF THAT WAS NOT PRAYED FOR BY [RESPONDENT].

II.

THE HONORABLE COURT ERRED IN RULING THAT THE FLD AND FAN ARE VOID BECAUSE THEY FAILED TO DEMAND PAYMENT THEREOF WITHIN A SPECIFIC PERIOD.

ARGUMENTS OF THE PARTIES

CIR's Arguments

CIR argues that the issue of lack of a definite due date in the FLD/FAN was never raised by BMI in its own *Petition for Review* nor in the course of trial before the Court in Division. Thus, the CIR claims that his right to procedural and substantive due process was denied as he was neither heard nor given the opportunity to be heard on the particular issue.

Moreover, the CIR posits that Section 1, Rule 14 of the RRCTA was intended to allow the Court to resolve the main issue under the proper perspective, but not to resolve as a main issue a matter which is not derived from the pleadings. According to the CIR, achieving an orderly disposition of the cases as provided in Section 1, Rule 14 of the RRCTA, is not synonymous with violating litigants' basic right to fair play and due process.

The CIR also disagrees with the ruling of the Court in Division and maintains that the issued FLD has fixed and definitely set the

²⁶ Minute Resolution dated November 21, 2023, EB Docket, p. 84.

²⁷ EB Docket, Grounds, *Petition for Review*, pp. 10-11.

W

DECISION

CTA EB No. 2662 (CTA Case No. 8978)

Commissioner of Internal Revenue vs. Berringer Marketing, Inc.

Page 7 of 16

deficiency tax liabilities of BMI. He claims that the basic tax deficiency as well as the surcharge and interest were already fixed in the FLD.

BMI's Arguments

BMI contends that it has been consistent in its prayer for the declaration of the FAN as null and void as early as the filing of its own Petition for Review on February 25, 2015. It also argues that in the Joint Stipulation of Facts and Issue filed by the parties on July 20, 2015, the lone issue focus on whether BMI is liable for the subject deficiency assessments, which is so general in scope as would necessarily include the issue on the validity of the subject assessments in all its aspects. According to BMI, the issue of whether the FAN contained a definite due date for payment, is subsumed in its prayer for declaration of nullity of the FAN.

BMI likewise maintains that the subject FLD and FAN are invalid since it failed to indicate the definite due date for payment, consequently, negating the demand for payment which is the very essence of a formal letter of demand and final assessment notice. Moreover, BMI claims that courts are required to adhere to the doctrine of *stare decisis*, and that the CIR may not interpret the provisions of the law as to limit the requirements for a final assessment to be valid, totally disregarding in the process pronouncements of the Supreme Court which form part of the legal system of the country pursuant to the Civil Code.

RULING OF THE COURT *EN BANC*

The *Petition for Review* is bereft of merit.

The Court En Banc has jurisdiction to take cognizance over the Petition.

Section 2, Rule 4 of the RRCTA provides for the cases within the jurisdiction of the Court *En Banc*, thus:

SEC. 2. Cases within the jurisdiction of the Court *en banc*. –
The Court *en banc* shall exercise exclusive appellate jurisdiction to review by appeal the following:

DECISION

CTA EB No. 2662 (CTA Case No. 8978)

Commissioner of Internal Revenue vs. Berringer Marketing, Inc.

Page 8 of 16

(a) **Decisions or resolutions** on motions for reconsideration or new trial of the **Court in Division in the exercise of its exclusive appellate jurisdiction over:**

(1) Cases arising from administrative agencies – **Bureau of Internal Revenue**, Bureau of Customs, Department of Finance, Department of Trade and Industry, Department of Agriculture [.] (*Emphasis supplied*)

As the *Petition for Review* filed by the CIR before the Court *En Banc* prays for the reversal of the assailed *Decision* and *Resolution* both promulgated by the Court in Division, the Court *En Banc* has appellate jurisdiction to review by appeal the subject matter of the instant *Petition* pursuant to Section 2, Rule 4 of the RRCTA.

As to the timeliness of filing the *Petition*, Section 3(b), Rule 8 of the RRCTA, provides:

SEC. 3. Who may appeal; period to file petition. –

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**. (*Emphasis supplied*)

A perusal of the records shows that on July 7, 2022, the CIR received the assailed *Resolution*, denying his *Motion for Reconsideration* filed before the Special Third Division of this Court.²⁸

On July 21, 2022, within the fifteen (15)-day reglementary period, the CIR filed a *Motion for Extension of Time to File Petition for Review*, requesting for an additional period of fifteen (15) days from July 22, 2022, or until August 6, 2022, within which to file the petition for review. August 6, 2022 fell on a Saturday and the next working day was on August 8, 2022.

²⁸ EB Docket, Notice of Resolution dated July 5, 2023, p. 53.

h

DECISION

CTA EB No. 2662 (CTA Case No. 8978)

Commissioner of Internal Revenue vs. Berringer Marketing, Inc.

Page 9 of 16

On August 8, 2022, the CIR timely filed the instant *Petition for Review*. Therefore, the Court *En Banc* has validly acquired jurisdiction to take cognizance over the present *Petition*.

The Court of Tax Appeals has the power to resolve related issues necessary for the orderly disposition of the case, including the validity of the FLD and FAN.

In the *Petition*, the CIR claims that he was denied due process when the Court in Division ruled on the issue on lack of a definite due date which was never raised by respondent BMI in its own *Petition for Review* nor during the course of the trial.

Contrary to the CIR's contention, it is already well-settled that in order to achieve an orderly disposition of the case, the CTA is allowed to rule on issues not stipulated or raised by the parties pursuant to Section 1, Rule 14 of the RRCTA, thus:

SECTION 1. Rendition of judgment. –

xxx

In deciding the case, the **Court may not limit itself to the issues stipulated by the parties but may also rule upon related issues necessary to achieve an orderly disposition of the case.** (*Emphasis supplied*)

Such authority of the CTA was also confirmed by the Supreme Court in the case of *Commissioner of Internal Revenue v. Lancaster Philippines, Inc.*²⁹ where it was ruled that:

On whether the CTA can resolve an issue which was not raised by the parties, we rule in the affirmative.

Under Section 1, Rule 14 of A.M. No. 05-11-07-CTA, or the Revised Rules of the Court of Tax Appeals, the **CTA is not bound by the issues specifically raised by the parties but may also rule upon related issues necessary to achieve an orderly disposition of the case.** The text of the provision reads:

²⁹ G.R. No. 183408, July 12, 2017.

11

DECISION

CTA EB No. 2662 (CTA Case No. 8978)

Commissioner of Internal Revenue vs. Berringer Marketing, Inc.

Page 10 of 16

SECTION 1. Rendition of judgment. - x xx

In deciding the case, the Court may not limit itself to the issues stipulated by the parties but may also rule upon related issues necessary to achieve an orderly disposition of the case.

The above section is clearly worded. On the basis thereof, the **CTA Division was, therefore, well within its authority to consider in its decision the question on the scope of authority of the revenue officers who were named in the LOA even though the parties had not raised the same in their pleadings or memoranda.** The CTA En Banc was likewise correct in sustaining the CTA Division's view concerning such matter. (*Emphasis supplied*)

Furthermore, as correctly ruled upon by the Court in Division, the issue of lack of a definite due date for payment in the FLD and FAN is related to the issue of the validity of the assessment. The Court *En Banc* also notes with approval the ruling of the Court in Division that the absence of a definite due date for payment directly affects the validity of the assessment, following the pronouncement in *Commissioner of Internal Revenue v. Fitness by Design, Inc.*³⁰ as will be discussed below.

It should also be reiterated that as early as the filing of the Petition for Review of BMI with the Court in Division, it has already sought to declare as void the subject assessments made by the CIR. Necessarily, the Court in Division would have to determine whether the subject assessments are valid, based on existing laws, rules and regulations, which would include the verification of whether the subject assessments provided definite due dates for payment of the alleged deficiency taxes covered therein. This negates CIR's argument that the issue of the lack of a definite due date was not raised in BMI's Petition and during the course of trial in the Court in Division.

In consideration of the foregoing, the Court *En Banc* finds that the Court in Division did not err in ruling on the issue of lack of a definite due date for payment which is a necessary and related issue in determining the validity of the FLD and FAN.

The Court in Division committed no error in cancelling the FLD and FAN for being null and void.

³⁰ G.R. No. 215957, November 9, 2016.

h

DECISION

CTA EB No. 2662 (CTA Case No. 8978)

Commissioner of Internal Revenue vs. Berringer Marketing, Inc.

Page 11 of 16

In the *Petition*, the CIR disagrees with the findings of the Court in Division and argues that the FLD has fixed and definitely set the deficiency tax liabilities of BMI, including the basic tax deficiency as well as the surcharge and interest. The CIR also contends that all applicable interests were computed, and if BMI still fails to pay the tax liability on or before the date up to when the interests were computed, the deficiency interest will have to be adjusted.

The CIR's contention is bereft of merit.

As held in the *Fitness by Design* case, the reckoning date of the accrual of penalties and surcharges cannot be considered as the due date for payment of tax liabilities, viz:

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. (Emphasis supplied)

In this case, the FLD issued against respondent stated that the interest and the total amount due will have to be adjusted if paid beyond April 30, 2014. Pursuant to *Fitness by Design*, We agree with the Court in Division that the date April 30, 2014 indicated in the FLD, cannot be considered as the due date to pay the assessments as said date only serves as the reckoning date for accrual of penalties and surcharges.

The Court *En Banc* cannot also give credence to the CIR's contention that the doctrine laid down in *Fitness by Design* should be revisited because the case of *Commissioner of Internal Revenue v.*

11

DECISION

CTA EB No. 2662 (CTA Case No. 8978)

Commissioner of Internal Revenue vs. Berringer Marketing, Inc.

Page 12 of 16

*Menguito*³¹ was misapplied therein, and that the main issue for resolution in *Menguito* was whether there were post-reporting notice and pre-assessment notice issued and whether the taxpayer actually received the same.

A careful reading of *Fitness by Design* reveals that the *Menguito* case was applied to establish the importance of issuing a formal assessment notice and to reiterate that an assessment must not only include a computation of tax liabilities but must also provide a demand for payment within the period prescribed, thus:

A final assessment notice provides for the amount of tax due with a demand for payment.

XXX

The issuance of a valid formal assessment is a substantive prerequisite for collection of taxes.

XXX

An assessment does not only include a computation of tax liabilities; it also includes a demand for payment within a period prescribed.

XXX

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[.]"

Furthermore, as aptly held by the Court in Division, the doctrine in the *Fitness by Design* case was further reiterated in the more recent case of *Republic v. First Gas Power Corporation*³², where the Supreme Court held that the FAN and FLD subject therein were not valid because they failed to indicate a definite due date for payment, thus:

As regards the validity of the FAN and the Formal Letter of Demand for taxable year 2001, this Court also agrees with the ruling of the CTA that the same were not valid because they failed to indicate a definite due date for payment.

In *Commissioner of Internal Revenue v. Fitness By Design, Inc.*, this Court held that a Final Assessment Notice is not valid if it

³¹ G.R. No. 167560, September 17, 2008.

³² G.R. No. 214933, February 15, 2022.

DECISION

CTA EB No. 2662 (CTA Case No. 8978)

Commissioner of Internal Revenue vs. Berringer Marketing, Inc.

Page 13 of 16

does not contain a definite due date for payment by the taxpayer, thus:

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Similarly, in this case, as pointed out by the CTA, the last paragraph of each of the assessments stated the following:

In view thereof, you are requested to pay your aforesaid deficiency income tax liability/penalties through the duly authorized agent bank in which you are enrolled within the time shown in the enclosed assessment notice.

However, **the due date in each of the FAN was left blank. Clearly, the FAN did not contain a definite due date and actual demand to pay. Accordingly, the FAN and the Formal Letter of Demand for taxable year 2001 are not valid assessments.**

In sum, the CTA did not err in cancelling the FAN and the Formal Letters of Demand, all dated July 19, 2004. They are all invalid assessments because the period of petitioner to issue the same for taxable year 2000 has already prescribed, and the **assessments for taxable year 2001 did not contain a definite due date for payment by respondent.** (*Emphasis supplied*)

In the present case, it was found that the subject FLD stated that respondent is being requested to pay its tax liabilities within the time shown in the enclosed assessment notice. However, a perusal of the FANs attached to the FLD reveals that the portions where the due dates were supposed to be indicated were all left blank. Accordingly, pursuant to the case of *Fitness by Design*, the Court in Division correctly found that the FLD and FANs for deficiency IT, VAT, EWT, and WTC for TY 2010 do not constitute a definite demand for payment for lack of a specific due date, thereby, resulting in the invalidity of the subject assessments.

Considering that the factual circumstances of the present case are substantially the same as that in *Fitness by Design*, the Court also agrees with the respondent that the principle of *stare decisis et non quieta movere*³³ finds application here. This principle is well entrenched in Article 8 of the New Civil Code which states that judicial decisions applying or interpreting the laws or the Constitution shall form part of the legal system of the Philippines.

The doctrine of *stare decisis* is a policy grounded on the necessity for securing certainty and stability of judicial decisions. Time and again, it has been held that when a court has laid down a principle of

³³ "To adhere to precedents and not to unsettle things which are established."

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DECISION

CTA EB No. 2662 (CTA Case No. 8978)

Commissioner of Internal Revenue vs. Berringer Marketing, Inc.

Page 14 of 16

law as applicable to a certain state of facts, it will adhere to that principle and apply it to all future cases in which the facts are substantially the same. *Stare decisis* simply means that for the sake of certainty, a conclusion reached in one case should be applied to those that follow if the facts are substantially the same, even though the parties may be different. It proceeds from the first principle of justice that, absent any powerful countervailing considerations, like cases ought to be decided alike. Thus, where the same questions relating to the same event have been put forward by the parties similarly situated as in a previous case litigated and decided by a competent court, the rule of *stare decisis* is a bar to any attempt to relitigate the same issue.³⁴

Finally, the Court *En Banc* also finds unmeritorious the CIR's claim that the assessment is valid as long as it states the fact, law, rules and regulations or jurisprudence on which it was based. As already discussed, the subject assessments are not valid for failure to indicate a definite due date for payment. This requirement has been reiterated in the *Fitness by Design* and *First Gas* cases, which are considered part of the Philippine law and legal system, and which the Court is bound to apply until it is reversed or abandoned.

In view of the foregoing and there being no new matter or substantial issue raised in CIR's *Petition*, the Court finds no compelling reason to reverse, amend, or modify the assailed *Decision* and *Resolution*.

WHEREFORE, premises considered, the CIR's *Petition for Review* filed on August 8, 2022, is hereby **DENIED** for lack of merit.

Accordingly, the *Decision* dated July 13, 2021, and *Resolution* dated June 30, 2022, both promulgated in CTA Case No. 8978, are **AFFIRMED**.

SO ORDERED.

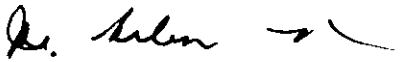

HENRY S. ANGELES
Associate Justice

³⁴ *Torres v. Republic of the Philippines*, G.R. No. 247490, March 2, 2022, citing *Chinese Young Men's Christian Association of the Philippine Islands v. Remington Steel Corp.*, G.R. No. 159422, March 28, 2008.

WE CONCUR:



ROMAN G. DEL ROSARIO
Presiding Justice



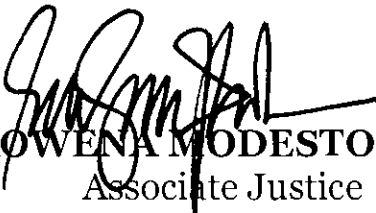
MA. BELEN M. RINGPIS-LIBAN
Associate Justice



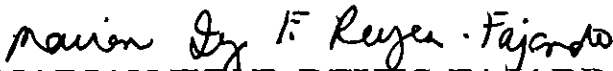
CATHERINE T. MANAHAN
Associate Justice



JEAN MARIE A. BACORRO-VILLENA
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



MARIAN IVY F. REYES-FAJARDO
Associate Justice



LANEE S. CUI-DAVID
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice

DECISION

CTA EB No. 2662 (CTA Case No. 8978)

Commissioner of Internal Revenue vs. Berringer Marketing, Inc.

Page 16 of 16

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