

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

**COMMISSIONER OF
INTERNAL REVENUE,**
Petitioner,

CTA EB NO. 3334
(CTA Case No. 10991)

Present:

**RINGPIS-LIBAN, P.J.,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES,
ANGELES,
TESTON, *and*
CENTENO-DIJAMCO, JJ.**

- versus -

**BETHLEHEM HOLDINGS,
INC.,**
Respondent.

Promulgated:

SEP 23 2026

11:03 am

x ----- x

RESOLUTION

Petitioner filed the *Petition for Review* via accredited courier on March 26, 2026, which was received by the Court on March 27, 2026.

The Court thereafter issued a Minute Resolution on May 7, 2026 directing petitioner to submit the authorization issued by the Office of the Solicitor General (OSG) in favor of petitioner's counsels.

Petitioner, however, failed to comply with the Minute Resolution per Records Verification Report dated June 1, 2026. Consequently, the proof of authorization issued by the OSG in favor of the BIR Special Counsels is lacking in this case.

Note that, Section 10, Rule 9 of the Revised Rules of the Court of Tax Appeals¹ provides that the government officials sued in their official capacity

¹ Section 10, Rule 9, Revised Rules of the CTA.

SEC. 10. *Solicitor General as counsel for the People and government officials sued in their official capacity.* – The Solicitor General shall represent the People of the Philippines and government officials

shall be represented by the Solicitor General, who may deputize the legal officers of the BIR to appear before the CTA. The BIR legal officers shall remain at all times under the direct control and supervision of the Solicitor General. Nevertheless, the petition must state that the BIR Special Prosecutors were deputized by the OSG to represent the petitioner and the Memorandum of Agreement (MOA) between the BIR and the OSG, signed on March 17, 2010, providing, among others, for the OSG's deputization of BIR handling lawyers, must be attached thereto.

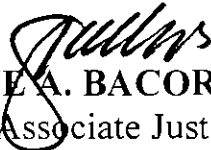
Considering the absence of authority or deputation from the OSG, herein BIR Special Counsels are without proper authority to represent petitioner and therefore has no legal standing to file the same.

ACCORDINGLY, the present *Petition for Review* is hereby **DISMISSED** for lack of authority to file the same.

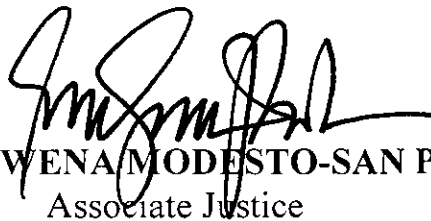
SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

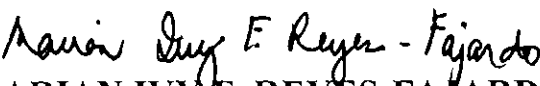


JEAN MARIE A. BACORRO-VILLENA
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

sued in their official capacity in all cases brought to the Court in the exercise of its appellate jurisdiction. The former may deputize the legal officers of the Bureau of Internal Revenue in cases brought under the National Internal Revenue Code or other laws enforced by the Bureau of Internal Revenue, or the legal officers of the Bureau of Customs in cases brought under the Tariff and Customs code of the Philippines or other laws enforced by the Bureau of Customs, to appear in behalf of the officials of said agencies sued in their official capacity: *Provided, however*, such duly deputized legal officers shall remain at all times under the direct control and supervision of the Solicitor General.


MARIAN IVY F. REYES-FAJARDO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice


PAOLO S. TESTON
Associate Justice


DEBBIE JEAN I. CENTENO-DIJAMCO
Associate Justice