

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

SECOND DIVISION

**ERLINDA ABACAN, doing
business under the firm
name BRISTOL SHOES,**
Petitioner,

CTA CASE NO. 8814

Members:

-versus-

**Castañeda, Jr., Chairperson,
Mindaro-Grulla, and
Bacorro-Villena, JJ.**

**BUREAU OF INTERNAL
REVENUE,**
Respondent.

Promulgated:

DEC 03 2019

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8:45 a.m.

DECISION

CASTAÑEDA, JR., J:

STATEMENT OF THE CASE

This is a *Petition for Review* filed by Ms. Erlinda Abacan on May 6, 2014 prays that the assessment issued by the Bureau of Internal Revenue (BIR) for alleged deficiency tax assessment for taxable year 2009, in the aggregate amount of ₱17,621,298.86, be declared void for lack of legal and factual basis.¹

THE FACTS

Petitioner Erlinda Abacan is engaged in the manufacturing of shoes doing business under the firm name BRISTOL SHOES, a single proprietorship type of business organization.² *g*

¹ Statement of the Case, Pre-Trial Order dated July 22, 2015, Docket – Vol. II, p. 790.

² Par. 1, Stipulated Facts, *Joint Stipulation of Facts and Issues* (JSFI), Docket – Vol. II, p. 705.

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Respondent BIR, represented by its Commissioner of Internal Revenue (CIR), is a government Bureau under the Department of Finance, with its main office in Quezon City, Metro Manila.³ Public respondent CIR is the duly appointed head of the BIR, and is vested with authority to administer all laws pertaining to internal revenue taxes and has the jurisdiction to decide disputed tax assessments.⁴

On December 28, 2012, petitioner received a copy of the Preliminary Assessment Notice (PAN) for calendar year December 31, 2009, stating that after review of the investigation, there has been found deficiency income tax, value-added tax (VAT), and expanded withholding tax (EWT) for the said calendar year.⁵

Thereafter, respondent issued the Formal Letter of Demand (FLD) and Final Assessment Notice (FAN) No. 45-B044-09 dated January 14, 2013, assessing petitioner of deficiency income tax, deficiency VAT and deficiency EWT for CY 2009, in the aggregate amount of ₱17,621,298.86.⁶ Petitioner received the said documents on the same date.⁷

On February 11, 2013, petitioner filed the letter dated February 5, 2013,⁸ protesting the said tax assessments.

On April 8, 2014, petitioner received from Regional Director Jonas DP. Amora, Revenue Region No. 7 - Quezon City, the letter dated March 24, 2014,⁹ denying with finality of petitioner's protest on disputed tax assessment, and was given until May 8, 2014 to file the instant *Petition for Review*.¹⁰

Petitioner filed the instant *Petition for Review* with this Court on May 6, 2014. The instant case was initially raffled to this Court's First Division. *jc*

³ The Parties, *Petition for Review*, vis-à-vis Par. 1, Answer, Docket – Vol. I, pp. 16 and 79, respectively.

⁴ Par. 2, Stipulated Facts, JSFI, Docket – Vol. II, p. 705.

⁵ Par. 4, Factual Background, *Petition for Review*, vis-à-vis Par. 4, Answer, Docket – Vol. I, pp. 17 and 79, respectively.

⁶ Exhibit "P-500", Docket – Vol. II, pp. 873 to 879; Par. 6, Stipulated Facts, JSFI, Docket – Vol. II, p. 706.

⁷ *Id.*

⁸ Exhibits "P-203" to "P-206", BIR Records.

⁹ Exhibit "P-497", BIR Records, p. 546.

¹⁰ Par. 3, Stipulated Facts, JSFI, Docket – Vol. II, p. 705.

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On June 27, 2014, respondent filed his *Answer*,¹¹ interposing the following special and affirmative defenses, to wit:

"9. The assessment is already final, executory and demandable due to the failure of the petitioner to submit all relevant documents in support of its request for reinvestigation in accordance with the pronouncement of the Supreme Court in the case of Metropolitan Bank and Trust Company vs. Commissioner of Internal Revenue;

10. Finally, settled (is) the rule that the tax assessments by tax examiners are presumed correct and made in good faith (Cagayan Robina Sugar Milling Co. vs. Court of Appeals, 342 SCRA 671). It is the taxpayer and not the Bureau of Internal Revenue who has the duty of providing otherwise. Equally settled is the rule that in the absence of proof of any irregularities in the performance of official duties, an assessment will not be disturbed. All presumptions are in favor of tax assessments. Dereliction on the part of the petitioner to satisfactorily overcome the presumption of regularity and correctness of the assessment will justify the judicial upholding of said assessment notices."

The pre-trial conference was initially set on September 4, 2014.¹² However, upon respondent's filing of an *Urgent Motion To Reset Pre-Trial* on August 27, 2014,¹³ and petitioner's filing of an *Urgent Motion To Reset October 2, 2014 Pre-Trial Conference* on September 23, 2014,¹⁴ the pre-trial conference was reset to, and held on, November 13, 2014.¹⁵

After being directed by the Court to transmit the BIR Records of this case,¹⁶ respondent submitted the same on July 17, 2014.¹⁷ 

¹¹ Docket – Vol. I, pp. 79 to 81.

¹² *Notice of Pre-Trial Conference* dated July 1, 2014, Docket – Vol. I, p. 82.

¹³ Docket – Vol. I, pp. 87 to 89.

¹⁴ Docket – Vol. I, pp. 100 to 101.

¹⁵ Orders dated August 29, 2014 and September 26, 2014, Docket – Vol. I, pp. 94 and 103, respectively; Minutes of the hearing held on, and Resolution dated, November 13, 2014, Vol. I, pp. 109 to 110, and 115 to 116, respectively.

¹⁶ Order dated July 7, 2014, Docket – Vol. I, pp. 83.

¹⁷ Submission dated July 14, 2014, Docket – Vol. I, p. 84.

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The *Petitioner's Pre-Trial Brief* was filed on August 29, 2014;¹⁸ while *Respondent's Pre-Trial Brief* was submitted on September 30, 2014.¹⁹

The parties submitted their *Joint Stipulations of Facts and Issues* on February 3, 2015,²⁰ and *Supplemental Joint Stipulations of Facts and Issues* on April 28, 2015,²¹ which were approved in the Resolution dated May 11, 2015,²² thereby terminating the Pre-Trial.

On July 22, 2015, the Court issued the Pre-Trial Order.²³

The trial of the case proceeded.

During trial, petitioner presented documentary and testimonial evidence. As for her testimonial evidence, petitioner offered the testimonies of (1) Mr. Francisco S. Abacan,²⁴ petitioner's former Finance Manager; (2) Atty. Vicente F. Rovero, Jr.,²⁵ the Court-commissioned Independent Certified Public Accountant (ICPA);²⁶ and (3) Ms. Rowena G. Del Rosario,²⁷ petitioner's Handling Officer.

The ICPA Report was submitted on June 21, 2017.²⁸

On April 5, 2018, petitioner filed, *via* private courier, her *Formal Offer of Exhibits with Motion to be Allowed to Present Secondary Evidence*.²⁹ Respondent failed to file his comment thereon.³⁰ *jc*

¹⁸ Docket – Vol. I, pp. 95 to 99.

¹⁹ Docket – Vol. I, pp. 104 to 107.

²⁰ Docket – Vol. II, pp. 705 to 712.

²¹ Docket – Vol. II, pp. 752 to 755.

²² Docket – Vol. II, p. 757.

²³ Docket – Vol. II, pp. 790 to 795.

²⁴ Exhibit "P-504", Docket – Vol. II, pp. 850 to 859; Minutes of the hearing held on, and Order dated, May 4, 2017, Docket – Vol. II, pp. 892 to 897; Exhibit "P-583", Docket – Vol. III, pp. 1228 to 1237; Minutes of the hearing held on, and Order dated, February 20, 2018, Docket – Vol. III, pp. 1248 to 1251; Minutes of the hearing held on, and Order dated, March 13, 2018, Docket – Vol. III, pp. 1267 to 1269.

²⁵ Exhibit "P-508", Docket – Vol. II, pp. 986 to 997; Minutes of the hearing held on, and Order dated, June 29, 2017, Docket – Vol. III, pp. 1171 to 1178; Minutes of the hearing held on, and Order dated, August 3, 2017, Docket – Vol. III, pp. 1186 to 1189.

²⁶ Exhibit "P-505", Docket – Vol. II, pp. 903 to 907; Minutes of the hearing held on, and Order dated, May 16, 2017, Docket – Vol. II, pp. 914 to 917, and 919 to 920; and *Oath of Commission* dated May 16, 2017, Docket – Vol. II, p. 918.

²⁷ Exhibit "P-507", Docket – Vol. III, pp. 1058 to 1076; Minutes of the hearing held on, and Order dated, June 29, 2017, Docket – Vol. III, pp. 1172 to 1178; Minutes of the hearing held on, and Order dated, August 3, 2017, Docket – Vol. III, pp. 1186 to 1189.

²⁸ Docket – Vol. II, pp. 926 to 979; Exhibit "P-509", Docket – Vol. II, pp. 998 to 1051.

²⁹ Docket – Vol. III, pp. 1281 to 1313.

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In the Resolution dated August 6, 2018,³¹ the Court admitted petitioner's Exhibits, except for the following:

1. Exhibits "P-5", "P-8", "P-9", "P-10", "P-11", "P-12" to "P-44", "P-46" to "P-64", "P-66", "P-68", "P-70", "P-72", "P-74", "P-76", "P-78", "P-80", "P-82", "P-84", "P-86", "P-88", "P-90", "P-91" to "P-96", "P-97" to "P-108", "P-110", "P-111" to "P-133", "P-138" to "P-139", "P-140" to "P-165", "P-167" to "P-169", "P-192" to "P-195", "P-196" to "P-200", "P-201" to "P-202", "P-207" to "P-216", "P-372", "P-373", "P-386", "P-387" to "P-421", "P-444" to "P-446", and "P-447" to "P-456", for failure to present the originals for comparison;
2. Exhibits "P-45" and "P-288", for not being found in the records of the case;
3. Exhibit "P-494", for failure to present the original for comparison and for failure to identify the same; and
4. Exhibit "P-574", for failure to submit the duly marked exhibit.

In the same Resolution, the Court granted petitioners *Motion to be Allowed to Present Secondary Evidence*.

At the hearing held on August 14, 2018 which was set for respondent's presentation of evidence, only petitioner's counsel appeared. Upon motion of the latter that the presentation of respondent's evidence be waived, the Court granted the same. In the same hearing, the Court granted petitioner's counsel a thirty (30)-day period or until September 13, 2018, within which to file his *Memorandum*; while respondent's counsel was granted the same period from notice to file his *Memorandum*.³²

In the Order dated September 26, 2018,³³ the instant case was transferred to this Court's Second Division.

Subsequently, petitioner filed her *Memorandum* on October 15, 2018.³⁴ Respondent, however, failed to file his memorandum.³⁵ *je*

³⁰ Records Verification dated May 23, 2018 issued by the Judicial Records Division of this Court, Docket – Vol. III, p. 1403.

³¹ Docket – Vol. III, pp. 1422 to 1425.

³² Minutes of the hearing held on, and Order dated, August 14, 2018, Docket – Vol. III, pp. 1426 to 1428.

³³ Docket – Vol. III, p. 1461.

³⁴ Docket – Vol. III, pp. 1464 to 1493.

³⁵ Records Verification dated December 14, 2018 issued by the Judicial Records Division of this Court, Docket – Vol. III, p. 1502.

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The instant case was considered submitted for decision on January 11, 2019.³⁶

THE ISSUES

The parties submitted the following issues³⁷ for the Court's resolution, to wit:

- "a) WHETHER OR NOT THE PETITIONER IS LIABLE TO PAY THE AMOUNT OF PHP17,621,298.86 PLUS INCREMENTS; and
- b) WHETHER OR NOT THE DEFICIENCY ASSESSMENT ARE WITH FACTUAL AND LEGAL BASES."

Petitioner's arguments:

Petitioner argues that considering that the BIR's findings has no factual basis, she is not liable for the alleged: (1) deficiency income tax in the amount of ₱7,566,282.12, and its penalties; (2) deficiency VAT in the amount of ₱3,464,790.18, and increments; (3) deficiency EWT in the amount of ₱109,044.17, and increments.

Moreover, petitioner avers that she was denied due process by respondent because the latter disregarded her reply to the PAN, protesting respondent's findings and proceeded to serve the FLD with Assessment Notices, without resolving the said reply first.

Respondent's counter-arguments:

In his *Answer*, respondent contends that the assessment is already final, executory and demandable due to the failure of the petitioner to submit all relevant documents in support of its request for reinvestigation; that it is settled that the tax assessments by tax examiners are presumed correct and made in good faith; that it is the taxpayer, and not the BIR, who has the duty of providing otherwise; that equally settled is the rule that in the absence of proof of any irregularities in the performance of official duties, an assessment will not be disturbed; that all presumptions are in favor of tax *Je*

³⁶ Docket – Vol. III, p. 1503.

³⁷ Issues, JSFI, Docket – Vol. II, p. 706; Pre-Trial Order dated July 22, 2015, Docket – Vol. III, p. 791.

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assessments; and that dereliction on the part of the petitioner to satisfactorily overcome the presumption of regularity and correctness of the assessment will justify the judicial upholding of said assessment notices.

THE COURT'S RULING

The instant *Petition for Review* is meritorious.

Before looking into the issues specifically raised by the parties, this Court resolves to raise, and rule on, the following related issue, which it deems necessary to achieve an orderly disposition of the instant case, *viz.*

"Whether or not the revenue officer who examined petitioner was authorized by the Commissioner of Internal Revenue (CIR) or his duly authorized representative, through a Letter of Authority (LOA)."

Legal justification in raising the said issue.

Section 1, Rule 14 of the 2005 Revised Rules of the Court of Tax Appeals (RRCTA) reads as follows:

**"RULE 14
JUDGMENT, ITS ENTRY AND EXECUTION**

SECTION 1. – *Rendition of judgment* – xxx

In deciding a 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 ours)

Based on the said provision, this Court 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.³⁸ Such power of this Court is confirmed and recognized by the 

³⁸ *Commissioner of Internal Revenue vs. Lancaster Philippines, Inc.*, G.R. No. 183408, July 12, 2017.

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Supreme Court in the case of *Commissioner of Internal Revenue vs. Lancaster Philippines, Inc.*,³⁹ viz:

"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:

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.

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 and underscoring ours*)

Thus, the above-stated issue raised by this Court may be resolved by the latter.

The revenue officers, who conducted the reinvestigation of petitioner, were not authorized to examine the latter's books of accounts and other records. Thus, the subject tax assessments are void. *Je*

³⁹ G.R. No. 183408, July 12, 2017.

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Section 6(A) of the NIRC of 1997 reads:

"SEC. 6. Power of the Commissioner to Make Assessments and Prescribe Additional Requirements for Tax Administration and Enforcement. –

*(A) Examination of Returns and Determination of Tax Due. - After a return has been filed as required under the provisions of this Code, **the Commissioner or his duly authorized representative may authorize the examination of any taxpayer and the assessment of the correct amount of tax**: Provided, however, That failure to file a return shall not prevent the Commissioner from authorizing the examination of any taxpayer."*
(Emphasis and underscoring supplied.)

Based on the foregoing, an authority emanating from the CIR or his duly authorized representative is required before an examination and an assessment may be made against a taxpayer.

Relative thereto, Sections 10 and 13 of the NIRC of 1997 provides that the authority of a revenue officer to examine or to recommend the assessment of any deficiency tax due must be exercised pursuant to an LOA, to wit:

*"SEC. 10. Revenue Regional Director. — Under rules and regulations, policies and standards formulated by the Commissioner, with the approval of the Secretary of Finance, **the Revenue Regional Director shall, within the region and district offices under his jurisdiction, among others:** xxx*

xxx

xxx

xxx.

*(c) **Issue Letters of Authority for the examination of taxpayer within the region;***

xxx

xxx

xxx."

(Emphases and underscoring ours)

*"SEC. 13. Authority of a Revenue Officer. – Subject to the rules and regulations to be prescribed by the Secretary of Finance, upon recommendation of the Commissioner, **a Revenue Officer assigned to** *je**

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perform assessment functions in any district may, pursuant to a Letter of Authority issued by the Revenue Regional Director, examine taxpayers within the jurisdiction of the district in order to collect the correct amount of tax, or to recommend the assessment of any deficiency tax due in the same manner that the said acts could have been performed by the Revenue Regional Director himself.”
(*Emphasis and underscoring supplied.*)

Thus, a grant of authority, through an LOA issued by the Revenue Regional Director, must be made assigning a revenue officer, to perform tax assessment functions, in order that such officer may examine taxpayers and collect the correct amount of tax, or to recommend the assessment of any deficiency tax due.

In *Medicard Philippines, Inc. vs. Commissioner of Internal Revenue*,⁴⁰ the Supreme Court emphasized the importance and significance of an LOA in examining the books of accounts and other accounting records of taxpayers and in assessing internal revenue taxes, to wit:

“An LOA is the authority given to the appropriate revenue officer assigned to perform assessment functions. **It empowers or enables said revenue officer to examine the books of account and other accounting records of a taxpayer for the purpose of collecting the correct amount of tax.** An LOA is premised on the fact that the examination of a taxpayer who has already filed his tax returns is a power that statutorily belongs only to the CIR himself or his duly authorized representatives. Section 6 of the NIRC clearly provides as follows:

SEC. 6. Power of the Commissioner to Make Assessments and Prescribe Additional Requirements for Tax Administration and Enforcement. –

(A) Examination of Return and Determination of Tax Due. – After a return has been filed as required under the provisions of this Code, **the Commissioner** 

⁴⁰ G.R. No. 222743, April 5, 2017.

or his duly authorized representative may authorize the examination of any taxpayer and the assessment of the correct amount of tax: Provided, however, That failure to file a return shall not prevent the Commissioner from authorizing the examination of any taxpayer.

x x x x (Emphasis and underlining Ours)

Based on the afore-quoted provision, it is clear that **unless authorized by the CIR himself or by his duly authorized representative, through an LOA, an examination of the taxpayer cannot ordinarily be undertaken.** The circumstances contemplated under Section 6 where the taxpayer may be assessed through best-evidence obtainable, inventory-taking, or surveillance among others has nothing to do with the LOA. These are simply methods of examining the taxpayer in order to arrive at the correct amount of taxes. **Hence, unless undertaken by the CIR himself or his duly authorized representatives, other tax agents may not validly conduct any of these kinds of examinations without prior authority.**

xxx xxx xxx

In the case of *Commissioner of Internal Revenue v. Sony Philippines, Inc.*,⁴¹ the Court said that:

Clearly, there must be a grant of authority before any revenue officer can conduct an examination or assessment. Equally important is that the revenue officer so authorized must not go beyond the authority given. **In the absence of such an authority, the assessment or examination is a nullity.** (Emphasis and underlining ours)

xxx xxx xxx *se*

⁴¹ 649 Phil. 519 (2010).

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Contrary to the ruling of the CTA *en banc*, an LOA cannot be dispensed with just because none of the financial books or records being physically kept by MEDICARD was examined. **To begin with, Section 6 of the NIRC requires an authority from the CIR or from his duly authorized representatives before an examination 'of a taxpayer' may be made. The requirement of authorization is therefore not dependent on whether the taxpayer may be required to physically open his books and financial records but only on whether a taxpayer is being subject to examination.**

XXX

XXX

XXX

That the BIR officials herein were not shown to have acted unreasonably is beside the point because the issue of their lack of authority was only brought up during the trial of the case. **What is crucial is whether the proceedings that led to the issuance of VAT deficiency assessment against MEDICARD had the prior approval and authorization from the CIR or her duly authorized representatives. Not having authority to examine MEDICARD in the first place, the assessment issued by the CIR is inescapably void.**" (*Emphases and underscoring supplied*)

Based on the foregoing, a revenue officer must be authorized, through an LOA, in order that the said officer may validly examine the books of accounts and other accounting records of a taxpayer. In the absence of an LOA, the tax assessments issued by the BIR against such taxpayer shall be void.

In the instant case, the parties stipulated as to the issuance and existence of LOA No. 045-2010-00000221/SN: eLA2010000018215 dated October 1, 2010 received by petitioner on October 15, 2010, covering taxable year 2009.⁴² Pursuant thereto, OIC-Regional Director Jonas DP. Amora authorized Revenue Officer Ramon Mejos / Group Supervisor Gilberto Ramos of Revenue District No. 045-Marikina to examine the books of accounts and other accounting records of all internal revenue taxes of petitioner for the period from January 1, 2009 to December 31, 2009.⁴³ *Je*

⁴² Par. 4, Stipulated Facts, JSFI, Docket – Vol. II, p. 705.

⁴³ BIR Records, p. 218.

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Relative thereto, respondent admitted, as part of his "Proposed Stipulation", in its *Pre-Trial Brief*, the issuance and existence, among others, of the Memorandum of Assignment (MOA) addressed to Revenue Officer Albert Espejo.⁴⁴ Parenthetically, such averment, being embodied on the *Pre-Trial Brief* are considered as a judicial admission, which respondent cannot thereafter disprove.⁴⁵ Pursuant to the said MOA, OIC-Assistant Revenue District Officer Jose G. Luna referred petitioner's case/docket to Revenue Officer Espejo for reinvestigation per protest letter/request for reinvestigation filed by petitioner.⁴⁶

Considering that it is presumed that the ordinary course of business has been followed,⁴⁷ the said reinvestigation led to the issuance of the Final Decision dated March 24, 2014,⁴⁸ reiterating the questioned tax assessments in the instant case.

It is evident from the foregoing that the subject MOA cannot clothe Revenue Officer Espejo and Group Supervisor Abilgos with the requisite authority to examine or conduct a reinvestigation of petitioner's tax liabilities for 2009, as the same was merely issued by an OIC-Assistant Revenue District Officer, who has no power or authority to issue an LOA, much less to effect any modification or amendment to the previously issued LOA 045-2010-00000221/SN: eLA2010000018215 dated October 1, 2010 by OIC-Regional Director Jonas DP. Amora, authorizing other revenue officers. Simply put, Revenue Officer Espejo and Group Supervisor Abilgos were not authorized, through an LOA, to examine petitioner. Not having a valid authority to examine or reinvestigate the latter, the subject deficiency tax assessments for taxable year 2009 issued by respondent against petitioner is inescapably void. As such, the said deficiency tax assessments bear no valid fruit.⁴⁹

In view thereof, it becomes unnecessary to address or resolve the issues raised by the parties. *gr*

⁴⁴ Par. 11, Respondent's Pre-Trial Brief, Docket – Vol. I, p. 105.

⁴⁵ *Republic of the Philippines, represented by the Air Transportation Office (ATO) vs. Leodigario Sarabia, et al.*, G.R. No. 157847, August 25, 2005.

⁴⁶ BIR Records, p. 509.

⁴⁷ Section 3(q), Rule 131, Rules of Evidence.

⁴⁸ Exhibit "P-497", BIR Records, p. 546.

⁴⁹ *Commissioner of Internal Revenue vs. Liquigaz Philippines Corporation, etseq.*, G.R. Nos. 215534 and 215557, April 18, 2016.

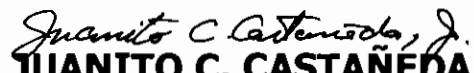
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WHEREFORE, in light of the foregoing considerations, the instant *Petition for Review* is **GRANTED**. Accordingly, the Final Decision dated March 24, 2014 is **WITHDRAWN** and **SET ASIDE**. Moreover, the FLD and FAN No 45-B044-09 dated January 14, 2013 are **CANCELLED** and **SET ASIDE**.

SO ORDERED.


JUANITO C. CASTAÑEDA, JR.
Associate Justice

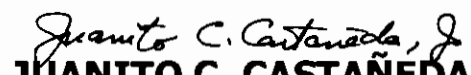
WE CONCUR:


CIELITO N. MINDARO-GRULLA
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice

ATTESTATION

I attest 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's Division.


JUANITO C. CASTAÑEDA, JR.
Associate Justice
Chairperson

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CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, and the Division Chairperson's Attestation, 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