

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL
REVENUE,
Petitioner,

CTA EB No. 2531
(CTA Case No. 9365)

Present:

-versus-

DEL ROSARIO, PJ,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID, and
FERRER-FLORES, JJ.

HENRYVILLE, INC.,

Respondent.

Promulgated:

FEB 01 2023

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DECISION

DEL ROSARIO, PJ.:

Before this Court is a Petition for Review filed on November 22, 2021 *via* registered mail by petitioner Commissioner of Internal Revenue, praying that the Court *En Banc* reverse and set aside the Decision dated July 10, 2020 and the Resolution dated May 27, 2021 promulgated by the Court of Tax Appeals (CTA) Third Division¹ in CTA Case No. 9365, entitled *Henryville, Inc. vs. Commissioner of Internal Revenue*.

The dispositive portions of the assailed Decision and assailed Resolution of the Court in Division read:

¹ Composed of Associate Justice Erlinda P. Uy, Associate Justice Ma. Belen M. Ringpis-Liban, and Associate Justice Maria Rowena Modesto-San Pedro.

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July 10, 2020 Decision:

"WHEREFORE, in light of the foregoing considerations, the instant *Petition for Review* is hereby **GRANTED**. Accordingly, respondent is **ORDERED TO REFUND or TO ISSUE A TAX CREDIT CERTIFICATE** to petitioner in the amount of **₱11,250,000.00**, representing compromise penalties imposed without authority or were wrongfully collected.

SO ORDERED."

May 27, 2021 Resolution:

"WHEREFORE, in light of the foregoing considerations, the instant *Motion for Reconsideration* is hereby **DENIED** for lack of merit.

SO ORDERED."

THE PARTIES

Petitioner is the duly appointed Commissioner of Internal Revenue, empowered to perform his duties and responsibilities as such, including but not limited to, the power to decide, approve and grant refund of erroneously or excessively paid taxes or penalties imposed without authority, as provided by law.²

Respondent Henryville, Inc. is a domestic corporation duly organized and existing under and by virtue of the laws of the Republic of the Philippines, with principal office at Room 117 G/F Ortigas Building, Ortigas Avenue, Pasig City. It is registered with the Bureau of Internal Revenue (BIR) with Tax Identification Number (TIN) 007-047-225-000; and is the owner and operator of several quick service restaurants throughout the Philippines.³

² II. Statements of Facts and Issues, Pre-Trial Order, *CTA Division Docket*, pp. 142 to 143

³ The Facts, assailed Decision, *CTA En Banc Docket*, pp. 12 to 13.



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THE FACTS⁴

The facts of the case as found by the Court in Division are as follows:

“On March 20, 2014, petitioner received a copy of Mission Order No. 00096203 ordering Revenue Officers Mayrose Vega, Madonna Bognot, Corazon Devardo, Lino Felix Balayan and Group Supervisor Roland Zamora to (1) apprehend violators of revenue laws and regulations; and (2) to check petitioner's compliance on new invoicing requirements, validation of permit to use cash register machines (CRM)/ point of sales (POS) verification of registration and bookkeeping requirements.

After conducting the examination and validation, respondent issued BIR Form No. 0605, directing petitioner to pay penalties in the total amount of ₱11,250,000.00 for the following alleged violations:

- a. No Books of Accounts;
- b. No Official Receipts;
- c. No Back-End Sales Report; and
- d. Unaccounted POS.

On May 30, 2014, petitioner paid the above-mentioned penalties in order not to hamper the operations of its quick serve restaurants.

Allegedly within the two (2) year reglementary period under the Tax Code, petitioner administratively filed a *Request for Refund* dated May 2, 2016 and an *Application for Tax Credits/Refunds* (BIR Form No. 1914) on May 3, 2016 seeking the refund of the alleged erroneously collected penalties in the amount of ₱11,250,000.00.

Also in order to preserve its right to judicially claim for a refund of the aforementioned penalties, petitioner filed the instant Petition for Review on May 27, 2016 within the two (2) year reglementary period.

Respondent filed his Answer on September 5, 2016, interposing, among others, the following special and affirmative defenses: that during the conduct of activities pursuant to Mission Order No. 0096203, petitioner was found to have committed numerous violations, to wit: no Books, no Official Receipts, no Back End Report, and Unaccounted Point of Sales (POS) machines. Due to the said violations, a compromise penalty in the amount of ₱11,250,000.00 was imposed on petitioner, the breakdowns of which were thoroughly explained to the authorized representatives of petitioner. Allegedly, the payment of said penalty was made voluntarily; and there was no violation of due process as the

⁴ The Commissioner of Internal Revenue is the respondent; while Henryville, Inc. is the petitioner in CTA Case No. 9365.

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payment was made to avoid criminal prosecution and imposition of administrative sanctions. The compromise penalty subject of the instant case are not refundable because nowhere in the Petition for Review was it shown that the taxes paid by petitioner were erroneously or illegally assessed or collected. The penalties were allegedly collected [with] authority and these were not excessive nor wrongfully collected. Thus, the same are not refundable and beyond the jurisdiction of the CTA. To be entitled to refund, petitioner must prove compliance with the documentary and legal requirements provided under Section 229 of the National Internal Revenue Code (NIRC) of 1997.

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During trial, petitioner presented its sole witness, Ivy R. Pablo. Petitioner then filed its *Formal Offer of Documentary Evidence* on February 12, 2018. Records show that respondent failed to file his Comment to petitioner's Formal Offer of Evidence as directed by the Court during the hearing held on January 30, 2018.

Instead, respondent filed his *Memorandum* on March 6, 2018.

In the Resolution dated May 9, 2018, the Court admitted all of petitioner's exhibits except Exhibits 'P-4' and 'P-5', for failure to present the originals for comparison. In the same Resolution, the Court directed petitioner to file its memorandum.

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On December 18, 2018, the Court issued a Resolution which partially granted petitioner's Motion for Reconsideration, admitted Exhibit 'P-5', but denied admission of Exhibit 'P-4' for failure to submit the duly marked exhibit. The Court likewise directed petitioner to file its memorandum within thirty (30) days from receipt of the Resolution.

On January 30, 2019, petitioner filed a *Motion for Partial Reconsideration of the Resolution dated 18 December 2019*, praying that the Court (1) set a Commissioner's Hearing for the purpose of re-marking Exhibit 'P-4'; (2) admit Exhibit 'P-4'; and (3) grant petitioner a period of thirty (30) days from receipt of ruling to file its memorandum.

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On April 15, 2019, the Court issued a Resolution granting petitioner's *Motion for Partial Reconsideration of the Resolution dated 18 December 2018*, and admitting Exhibit 'P-4'. In the same Resolution, the Court directed petitioner to file its memorandum within thirty (30) days.

In the Resolution dated June 27, 2019, this case was submitted for decision, taking into consideration the *Memorandum*

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of petitioner filed on June 14, 2019 and respondent's *Memorandum* previously filed on March 6, 2018.”⁵

On July 10, 2020, the Court in Division rendered the assailed Decision⁶ granting respondent's Petition for Review.

On October 26, 2020, petitioner filed a “Motion for Reconsideration”.⁷

On May 27, 2021, the Court in Division issued the assailed Resolution⁸ denying petitioner's “Motion for Reconsideration” for lack of merit. Petitioner received the assailed Resolution on August 2, 2021.

On November 8, 2021, petitioner filed a “Motion for Extension of Time to File Petition for Review” before the Court *En Banc*.⁹ The same was granted in the Minute Resolution¹⁰ dated November 11, 2021, and petitioner was given until November 22, 2021 within which to file its Petition for Review.

Petitioner filed the present “Petition for Review”¹¹ *via* registered mail on November 22, 2021.

With the filing of respondent's “Comment to Petition for Review dated 22 November 2021)”¹² on June 13, 2022, the Petition for Review was submitted for decision on July 4, 2022.¹³

THE ISSUE

As culled from the present Petitioner for Review,¹⁴ the issue for the Court *En Banc*'s resolution is whether or not the Court in Division erred in ruling that petitioner failed to strictly observe the requirements of Revenue Memorandum Order (RMO) No. 19-2007,

⁵ The Facts, assailed Decision, *CTA En Banc Docket*, pp. 13 to 17.

⁶ Annex “A”, *CTA En Banc Docket*, pp. 11 to 26.

⁷ *CTA Division Docket*, pp. 268 to 274.

⁸ Annex “B”, *CTA En Banc Docket*, pp. 27 to 31.

⁹ *CTA En Banc Docket*, pp. 1 to 3.

¹⁰ *CTA En Banc Docket*, p. 4.

¹¹ *CTA En Banc Docket*, pp. 5 to 10.

¹² *CTA En Banc Docket*, pp. 53 to 66.

¹³ *CTA En Banc Docket*, pp. 68 to 69.

¹⁴ Petition for Review, *CTA En Banc Docket*, p. 6.



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thus making the payment of compromise penalty by respondent illegal or erroneous.

THE PARTIES' ARGUMENTS

Petitioner's arguments

Petitioner contends that the Court in Division erred in ruling that petitioner failed to strictly observe the requirements of RMO No. 19-2007. Petitioner maintains that the imposition of compromise penalties against respondent is valid as the same was approved by Regional Director Jonas DP. Amora. Petitioner insists that under RMO No. 19-2007, the imposition of compromise penalty, in an amount other than that specified in RMO 19-2007, is valid when the same has been approved by the Regional Director. Petitioner further posits that respondent was not denied due process as a Mission Order was issued by Regional Director Amora for the purpose of checking respondent's compliance on new invoicing requirements, validating respondent's permit to use CRM/POS and verifying the registration of respondent and its compliance with bookkeeping requirements.

Respondent's arguments

Respondent points out that petitioner's arguments in the Petition for Review are mere repetition/rehash of the arguments raised before the Court in Division, which have been discussed and ruled upon in the assailed Decision and Resolution of the Court in Division. Respondent also counter-argues that petitioner did not afford it due process before imposing and collecting the compromise penalties. Respondent further contends that petitioner failed to observe the requirements of RMO No. 19-2007 with regard to the amount of compromise penalties imposed upon respondent.

RULING OF THE COURT *EN BANC*

***The Petition for Review was
timely filed before the Court En
Banc***

At the outset, the Court shall determine whether the present Petition for Review was timely filed.

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Section 3 (b), Rule 8 of the Revised Rules of the Court of Tax Appeals (RRCTA) states:

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

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(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. (Rules of Court, Rule 42, sec. 1a)” (*Boldfacing supplied*)

Records show that petitioner received the assailed Resolution of the Court in Division on August 2, 2021. Petitioner had fifteen (15) days from August 2, 2021 or until August 17, 2021 within which to file his Petition for Review before the Court *En Banc*.

Meanwhile, the Supreme Court, in addressing the rising COVID-19 cases, issued several administrative circulars,¹⁵ ordering the physical closure of courts in affected areas, suspending the filing and service of motions, pleadings, and other court submissions beginning August 2, 2021, and declaring the resumption thereof seven (7) calendar days counted from the first day of the physical reopening of the relevant court. The CTA physically reopened on October 20, 2021, pursuant to Supreme Court Administrative Circular No. 83-2021 dated October 18, 2021. Counting seven (7) calendar days from October 20, 2021, the period for filing and service of motions, pleadings, and other court submissions resumed on October 27, 2021.

Considering that petitioner had fifteen (15) days from August 2, 2021 or until August 17, 2021 within which to file his Petition for Review before the Court *En Banc* and considering further that the period for filing and service of motions, pleadings, and other court submissions was suspended beginning August 2, 2021 and resumed

¹⁵ AC No. 56-2021 dated, July 30, 2021, OCA No. 114-2021 dated August 20, 2021, Memorandum Order No. 77-2021 dated September 6, 2021, AC No. 72-2021 dated September 15, 2021, AC No. 75-2021 dated October 1, 2021, OCA Circular No. 123-2021 dated October 1, 2021, and AC No. 83-2021 dated October 18, 2021.

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only on October 27, 2021, petitioner had fifteen (15) days from October 27, 2021 or until November 11, 2021 within which to file his petition for review. With the filing of a "Motion for Extension of Time to File Petition for Review"¹⁶ on November 8, 2021, petitioner was given until November 22, 2021¹⁷ within which to file his petition for review. The Petition for Review was timely filed on **November 22, 2021**.¹⁸ Hence, the Court *En Banc* has acquired jurisdiction over the present Petition for Review.

Petitioner failed to strictly comply with the requirements of RMO No. 19-2007; hence, the compromise penalties imposed on respondent in the total amount of ₱11,250,000.00 were imposed without authority and were wrongfully collected.

Records reveal that an investigation of respondent was conducted by Revenue Officers of Revenue District Office (RDO) No. 43A, East Pasig, namely, Mayrose Vega, Madonna Bognot, Corazon Levardo and Lino Felix Balayan; and Group Supervisor Ronald Zamora pursuant to Mission Order No. 00096203 issued by Regional Director Amora. As a result of said investigation, BIR Form No. 0605 (Payment Form) was issued against respondent indicating that it is liable for compromise penalties in the total amount of ₱11,250,000.00 for the following alleged violations: (1) no books, (2) no official receipts, (3) no back-end sales report; and (4) unaccounted POS. On May 30, 2014, petitioner paid the above-mentioned penalties in order not to hamper the operations of its quick serve restaurants. Claiming that the aforesaid compromise penalties were erroneously collected, respondent filed its administrative and judicial claims for refund.

Under Section 229 of the National Internal Revenue Code (NIRC) of 1997, as amended,¹⁹ a taxpayer is allowed to file a claim for refund to recover from respondent the following:

¹⁶ *Supra*, Note 10.

¹⁷ *Supra*, Note 11.

¹⁸ Filed via registered mail.

¹⁹ SECTION 229. Recovery of Tax Erroneously or Illegally Collected. — No suit or proceeding shall be maintained in any court for the recovery of any national internal revenue tax hereafter alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessively or in any manner wrongfully collected, until a claim for refund or credit has been duly filed

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1. Any national internal revenue taxes alleged to have been erroneously or illegally assessed or collected;
2. **Any penalty claimed to have been collected without authority**; and,
3. **Any sum alleged to have been excessively or in any manner wrongfully collected.**

The Court *En Banc* agrees with the conclusion of the Court in Division that the compromise penalties which are the subject of respondent's judicial claim for refund may either fall under the second category or the third category. Pertinent portions of the assailed Decision are quoted hereunder:

"The **first category** covers an "erroneous or illegal tax" which is defined as one levied without statutory authority, or upon property not subject to taxation or by some officer having no authority to levy the tax, or one which is some other similar respect is illegal. The **second category** refers to penalties collected without authority; while the **third category** pertains to sums of money excessively or in any manner wrongfully collected.

In the instant case, what is being refunded are compromise penalties, which may either fall under the **second category** or the **third category**."²⁰ (*Citation omitted*)

Having established that the compromise penalties paid by respondent may be subject of administrative and judicial claims for refund under Section 229 of the NIRC of 1997, as amended, the Court *En Banc* shall proceed to determine whether the compromise penalties were imposed without authority or were wrongfully collected.

with the Commissioner; but such suit or proceeding may be maintained, whether or not such tax, penalty, or sum has been paid under protest or duress.

In any case, no such suit or proceeding shall be filed after the expiration of two (2) years from the date of payment of the tax or penalty regardless of any supervening cause that may arise after payment: *Provided, however*, That the Commissioner may, even without a written claim therefor, refund or credit any tax, where on the face of the return upon which payment was made, such payment appears clearly to have been erroneously paid.

²⁰ The Court's Ruling, assailed Decision, *CTA En Banc Docket*, p. 21.

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The guidelines for the collection of compromise penalties are laid down in Section 6 of Revenue Regulations (RR) No. 12-99,²¹ which provides:

"SECTION 6. *Suggested Compromise Penalty in Extra-judicial Settlement of a Taxpayer's Criminal Violation.* - Section 204 of the Tax Code of 1997 provides that 'All criminal violations may be compromised except: (a) those already filed in court, or (b) those involving fraud.' This means that, in general, the taxpayer's criminal liability arising from his violation of the pertinent provision of the Code may be settled extra-judicially instead of the BIR instituting against the taxpayer a criminal action in Court. A compromise in extra-judicial settlement of the taxpayer's criminal liability for his violation is consensual in character, hence, may not be imposed on the taxpayer without his consent. Hence, the BIR may only suggest settlement of the taxpayer's liability through a compromise.

The extra-judicial settlement of the taxpayer's criminal liability and the amount of the suggested compromise penalty shall conform with the schedule of compromise penalties provided under Revenue Memorandum Order No. 1-90 or as hereafter revised." (*Boldfacing and underscoring supplied*)

As stated in Section 6 of RR No. 12-99, the extra-judicial settlement of a taxpayer's criminal liability and the amount of the suggested compromise penalty shall conform to the schedule of compromise penalties provided under RMO No. 1-90 or any revision thereof. Considering that respondent's investigation was conducted in the year 2014, the applicable BIR issuance is RMO No. 19-2007.²²

RMO No. 19-2007 provides:

"II. Policies:

In order to attain these objectives, the following are hereby prescribed for the information and strict compliance by all concerned:

²¹ SUBJECT: *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.*

²² SUBJECT: *The Consolidated Revised Schedule of Compromise Penalties for Violations of the National Internal Revenue Code;* RMO No. 19-2007 was later revised on January 22, 2015 with the issuance of RMO No. 07-2015, SUBJECT: *The Revised Consolidated Schedule of Compromise Penalties for Violations of the National Internal Revenue Code.*

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1. In all cases of criminal violations of the NIRC, not involving the commission of fraudulent act, it is directed that henceforth, compromise penalties to be imposed shall follow strictly the amounts in the attached 'Revised Schedule of Compromise Penalties', marked as Annex 'A' and made an integral part hereof.
2. Certain acts/violations which are commonly resorted to by taxpayers as means of tax evasion are deleted from the coverage thereof for having met the requirements of the definition of fraudulent acts.

III. Guidelines and Instructions:

1. The internal revenue officers concerned shall apply the Revised Schedule of Compromise Penalties embodied in Annex 'A' to ensure uniformity of action.
2. xxx xxx xxx
3. In no case shall the compromise penalty differ in amount from those specified in the aforementioned Schedule, except when duly approved by the Commissioner or concerned Deputy Commissioner, or in proper cases, by the Regional Directors.
4. Although all amounts of compromise penalties incident to violations shall be itemized in the assessment notice and/or demand letter, the same should not form part of assessment notice that reflects deficiency basic tax, surcharge and interest but should appear in a separate assessment notice/demand letter as the amount suggested to the taxpayer to pay in lieu of criminal prosecution. If paid, the compromise penalties shall be collected and accounted for under the usual procedures, as internal revenue collection.
5. xxx xxx xxx

xxx xxx xxx" (Boldfacing and
underscoring supplied)

Petitioner insists: (i) that it complied with the requirements of RMO No. 19-2007 in collecting the compromise penalties against respondent; (ii) that the compromise penalties were collected with authority as Mission Order No. 00096203 was approved by Regional Director Amora; and, (iii) that payment was done voluntarily by respondent after the breakdown of the total compromise penalties were thoroughly explained to authorized representatives of respondent.²³

²³ Par. 4.3, Answer, *CTA Division Docket*, p. 52.



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The Court *En Banc* is not convinced.

RMO No. 19-2007 could not be any clearer in mandating that all amounts of compromise penalties incident to violations must be itemized in a separate assessment notice/demand letter. In the present case, a careful scrutiny of the records show that petitioner did not issue any separate assessment notice/demand letter after his investigation of respondent's alleged violations. Instead, petitioner immediately proceeded to issue BIR Form No. 0605 (Payment Form) with no itemized amounts of compromise penalties relative to its violations.

Considering that the pertinent provisions of RMO No. 19-2007 were not strictly observed by petitioner in assessing respondent for the compromise penalties, the compromise penalties were illegally collected and respondent's payment thereof was erroneous. On this point, the Court *En Banc* affirms the disquisition of the Court in Division, *viz.*:

"Xxx, the following rules must be strictly followed in the imposition and collection of compromise penalties:

a) To ensure uniformity of action of internal revenue officers, the imposition of compromise penalties shall strictly follow the amounts stated in the Revised Schedule of Compromise Penalties attached to RMO No. 19-2007 as Annex "A" thereof;

b) In case the suggested amount of compromise penalty differs, whether higher or lower, from those specified in the said Revised Schedule, the same must be duly approved by respondent or other pertinent BIR officials, as stated in RMO No. 19-2007;

c) All amounts of compromise penalties incident to violations shall be itemized in a separate assessment notice/demand letter as the amounts suggested to the taxpayer to pay in lieu of criminal prosecution.

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After conducting the investigation pursuant to Mission Order No. 00096203, the BIR issued BIR Form No. 0605 (Payment Form), verified by the group supervisors of RDO 43A, and approved by RD Jonas DP. Amora, indicating that petitioner is liable for ₱11,250,000.00 for the following alleged violations: (1) no books, (2) no official receipts, (3) no back-end sales report; and (4) unaccounted POS.

Thus, it is apparent that the BIR, in imposing the subject compromise penalties and in directing petitioner to pay the same, did not follow the strict mandate that all amounts of compromise



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penalties shall be itemized in a separate assessment notice/demand letter.

Furthermore, the supposed criminal violations committed by petitioner are not clearly shown as falling under any of the items stated in the Revised Schedule of Compromise Penalties attached to RMO No. 19-2007. It behooves respondent to show which amount of compromise penalty is applicable to petitioner for its supposed violation the BIR is mandated to strictly follow or apply the amounts stated in the above-stated Revised Schedule. Failing which, it cannot be said that respondent strictly followed the same. It must be remembered that the CIR and revenue officers must strictly comply with the requirements of the law, with the BIR's own rules, and with due regard to taxpayers' constitutional rights.

Correspondingly, for the failure of respondent or the BIR to strictly observe the requirements of RMO No. 19-2007, the amount of compromise penalties paid by petitioner is deemed collected without authority. For the same reason, the subject compromise penalties paid by petitioner may also be considered as a sum which was wrongfully collected. In this connection, it bears emphasis that acts executed against the provisions of mandatory or prohibitory laws shall be void.

Such being the case, considering that the pertinent provisions of RMO No. 19-2007 were not strictly observed by respondent or the BIR in this case, the payment of compromise penalties by petitioner is a nullity."

In view of the foregoing, the Court finds that the compromise penalties in the total amount of ₱11,250,000.00 were collected without authority. As respondent's payment of the compromise penalties in the total amount of ₱11,250,000.00 was erroneous, respondent is entitled to the refund thereof.

All told, the Court finds no cogent reason to reverse or modify the assailed Decision and assailed Resolution rendered by the Court in Division.

WHEREFORE, in light of the foregoing, the Commissioner of Internal Revenue's Petition for Review dated November 22, 2021 is hereby **DENIED** for lack of merit. The assailed Decision dated July 10, 2020 and the assailed Resolution dated May 27, 2021 of the Court in Division in CTA Case No. 9365 are **AFFIRMED**.



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SO ORDERED.



ROMAN G. DEL ROSARIO
Presiding Justice

WE CONCUR:



ERLINDA P. UY
Associate Justice



MA. BELEN M. RINGPIS-LIBAN
Associate Justice



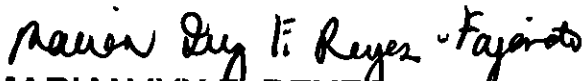
CATHERINE T. MANAHAN
Associate Justice



JEAN MARIE A. BACORRO-VILLENA
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



MARIAN IVY P. REYES-FAJARDO
Associate Justice



LANEE S. CUI-DAVID
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice

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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.

A handwritten signature in black ink, appearing to read 'Roman G. Del Rosario', is positioned above the printed name.

ROMAN G. DEL ROSARIO

Presiding Justice