REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

Special Third Division

REPUBLIC OF THE PHILIPPINES,
Plaintiff,

- versus -

UNICK TREND INNOVATION CORP.,
Defendant.

CTA OC NO. 027

Members:

RINGPIS-LIBAN, *Chairperson and*
MODESTO-SAN PEDRO, *JJ.*

Promulgated:
JUN 21 2023
11:00 a.m.

x---x

DECISION

RINGPIS-LIBAN, J.:

The Case

Before this Court is a *Complaint* filed by the Republic of the Philippines against Unick Trend Innovation Corp., praying that the latter be ordered to pay the aggregate amount of Php16,294,557.04, allegedly representing the deficiency income tax and value added tax ("VAT"), plus compromise penalties, fifty percent (50%) surcharge and twenty percent (20%) deficiency and delinquency interest *per annum*, in accordance with Sections 248 and 249 of the National Internal Revenue Code ("NIRC") of 1997, as amended by Republic Act ("R.A.") No. 10963, otherwise known as the TRAIN Law.

The Facts

Plaintiff is the Republic of the Philippines, a political entity to whom all citizens and persons deriving income within its territory have the obligation to pay taxes. The power of taxation is exercised by plaintiff through the Bureau of Internal Revenue ("BIR").[1]

The BIR is represented by the Commissioner of Internal Revenue ("CIR") who is empowered to perform the duties of said office including, among others, the power to assess and collect all national internal revenue taxes, fees and other charges, and to enforce all forfeitures, penalties, and fines connected therewith, with office address at BIR National Office Building, BIR Road, Diliman, Quezon City. The CIR is represented in litigation proceeding by legal officers of the BIR pursuant to Section 220 of the NIRC of 1997, as amended. He may be served notices, summons and other documents through the BIR-NO Litigation Division at Room 703, Main Building, BIR National Office, BIR Road Diliman, Quezon City.[2]

Defendant Unick Trend Innovation Corp. is a corporation duly organized under Philippine laws. Pursuant to its Articles of Incorporation, it is engaged in wholesale trading business local and export of various commodities allowed by law of the Republic of the Philippines. Its registered address with the BIR is at No. 12 Duterte St., Lupa Labangon, Cebu City. Defendant may be served with summons, notices and other court processes at its registered address with the BIR, and at its present office at 2/F Arcenas Bldg., Osmena Boulevard, Cebu City, Cebu.[3]

The BIR issued the *Preliminary Assessment Notice* (PAN) dated December 10, 2014, with *Details of Discrepancies*,[4] informing defendant of its finding of deficiency VAT and income tax, in the total amount of Php15,914,830.57, inclusive of surcharges and interests.

Subsequently, the BIR issued the *Formal Letter of Demand* ("FLD") dated March 25, 2015,[5] with *Details of Discrepancies*,[6] and *Assessment Notices*,[7] assessing defendant for deficiency VAT and income tax, in the aggregate amount of Php16,294,557.04, inclusive of surcharges and interests.

On September 01, 2015, the BIR issued the *Preliminary Collection Letter* against the defendant.[8] And a few days later, the BIR issued the *Final Notice Before Issuance of Warrant* dated September 21, 2015 addressed to defendant.[9]

---

1 Docket, *Complaint*, Parties, Par. 2, vis-à-vis *Answer*, par. 2, pp. 5 and 55, respectively.
2 *Id.*, *Complaint*, Parties, Par. 3, vis-à-vis *Answer*, par. 2, pp. 6 and 55, respectively.
3 *Id.*, *Complaint*, Parties, Par. 4, vis-à-vis *Answer*, par. 2, pp. 6 and 55, respectively.
4 *Id.*, Exhibit "P-1", pp. 373-374.
5 *Id.*, Exhibit "P-2", pp. 375-376.
6 *Id.*, Exhibit "P-3", p. 377.
7 *Id.*, Exhibits "P-4" and "P-4-A", pp. 378-379.
8 *Id.*, Exhibit "P-6", p. 381.

Thereafter, the BIR issued the *Warrant of Distraint and/or Levy* dated October 9, 2015,[10] directing Revenue Officer ("RO") Insih-Karna S. Alegre to distraint the personal property of defendant, and to levy the latter's real property, to satisfy the above-stated assessed taxes. The BIR likewise issued *Warrants of Garnishment*, all dated October 09, 2015,[11] directed to different banks, to respectively seize, distraint, and garnish defendant's bank account and other property in their possession or control, and to transfer, surrender, transmit and/or remit to the BIR, to cover the tax obligations of defendant.

On November 40, 2015, the defendant filed with the BIR its letter dated October 20, 2015,[12] praying that the *Warrant of Distraint and/or Levy* be stayed until December 15, 2015, to give defendant more time to produce new records and documents.

The BIR then issued the *Final Demand Letter Preparatory to Court Action* dated January 20, 2016 addressed to Mr. John Michael Tan, President of defendant,[13] requesting the latter, for the last time, to pay the total amount of Php16,294,557.04, within thirty (30) days from receipt thereof, otherwise, the BIR will be constrained to pursue the collection thereof through court action.

Plaintiff filed the present *Complaint* on December 26, 2019.[14] The case was initially raffled to this Court's Second Division.

On February 12, 2020, defendant posted its *Answer*,[15] interposing in particular the following affirmative allegations and defenses, to wit:

> "10. It is an indubitable fact that no Letter of Authority (LOA) was issued by the Commissioner of Internal Revenue (CIR) against defendant pertaining to its taxable year 2011.
>
> 11. Despite the absence of a Letter of Authority, the CIR proceeded to issue a Preliminary Assessment Notice (PAN)[,] Formal Letter of Demand[,] and Formal Assessment Notice (FAN).

---

9 *Id.*, Exhibit "P-7", p. 382.
10 *Id.*, Exhibits "P-8", p. 383.
11 *Id.*, Exhibits "P-10", "P-10-A", "P-10-B", "P-10-C", "P-10-D", "P-10-E", pp. 385-390.
12 *Id.*, Exhibits "P-9", p. 384.
13 *Id.*, Exhibit "P-13", p. 383; Petition for Review, Facts, Par. 20, p.12.
14 *Id.*, pp. 5-18.
15 *Id.*, pp. 55-66.

12. It cannot also be disputed that the Letter Notice has not been, at any time, converted to a Letter of Authority. However, the assessments were in no way based upon any actual audit examination but culled from the alleged Letter Notice.

13. The Supreme Court has declared in no uncertain terms that in the absence of a Letter of Authority, **the assessment is a nullity.** The subsequent issuance of warrants of distraint and/or levy are mere scraps of paper as these were based on void assessments.

xxx xxx xxx

17. As gleaned from the Complaint, it appears that the Formal Letter of Demand and FAN (Annex 'L') was received by an individual whose name is hardly legible as shown in the registry return receipt, but which may possibly indicate the name 'Lea'. This person is, and was, not authorized to receive any notices for and in behalf of the defendant. In fact, this person is not an employee; is not connected in any manner to the defendant and is not personally known to the defendant. The Formal Letter of Demand and the Final Assessment Notice never reached defendant.

18. It bears emphasizing that the exercise of the power of taxation is limited by a constitutional requirement to observe due process of law, substantive or procedural. Pursuant to this constitutional limitation, a taxpayer must be given the right to be duly notified and be heard, more particularly in assessments against him or her. Jurisprudence is replete with cases, which invariably stressed that the failure to observe the procedural due process in the service of the FAN has the effect *of* rendering the assessment void ab initio.

xxx xxx xxx

23. In any case, the assessment indicated in the FLD and FAN—whether or not defendant received a copy—is, without question, null and void, where any purported examination was conducted without any Letter of Authority. The Letter Notice (LN) upon which the assessment was based was not converted

into an LOA as prescribed by RMO 32-2005, which should have been done prior to the issuance of the PAN and FAN..."

The Pre-Trial Conference was initially scheduled on March 26, 2020.[16]

On June 22, 2020, *Plaintiff's Pre-Trial Brief* was filed.[17]

On June 04, 2020, the Court notified that the Pre-Trial Conference was reset to June 29, 2020.[18] At the Pre-Trial Conference held on June 29, 2020, counsel for the defendant failed to appear despite due notice. In view of the absence of defendant's counsel and considering that the defendant's counsel is from Cebu City, which is currently on Enhanced Community Quarantine (ECQ), the pre-trial was again reset to September 14, 2020.[19]

On July 02, 2020, defendant filed, *via* electronic mail, a *Manifestation.*[20] At the hearing held on September 14, 2020, the Court reset anew the pre-trial conference to October 26, 2020.[21]

During the hearing held on October 26, 2020, the Court directed the parties to proceed to the Philippine Mediation Center – Court of Tax Appeals ("PMC-CTA"), with or without the presence of their counsel/s for mediation proceedings.[22]

The *Pre-Trial Brief (of Defendant)* was posted on October 26, 2020.[23]

Subsequently, on December 14, 2020, the Court received the *Back to Court* of even date from the PMC-CTA,[24] indicating therein that mediation was refused by petitioner. The Court noted the same, in its Resolution dated January 07, 2021,[25] and set the pre-trial conference anew on March 01, 2021.

---

16 *Id., Notice of Pre-Trial Conference* dated February 18, 2020, pp. 71-72.
17 *Id.*, pp. 73-78.
18 *Id., Notice of Hearing* dated June 04, 2020, p. 79.
19 *Id.*, Minutes of the hearing held on, and Order dated, June 29, 2020, pp. 80- 81.
20 *Id.*, pp. 82-87.
21 *Id.*, Minutes of the hearing held on, and Order dated, September 14, 2020, pp. 96-97.
22 *Id.*, Refer to the Minutes of the hearing held on, Order and Resolution dated, October 26, 2020, pp. 211, 212, and 289, respectively.
23 *Id.*, pp. 214-218.
24 *Id.*, p. 308.
25 *Id.*, pp. 312-314.

During the hearing held on March 01, 2021, defendant's counsel failed to appear, and thus, the Court declared defendant *"AS IN DEFAULT"*, and allowed the plaintiff to present its evidence *ex parte*.[26]

Thereafter, defendant posted its *Motion to Lift Order of Default and/or Reconsideration the Order dated March 1, 2021 and to Reset Hearing with Manifestation* on April 21, 2021,[27] to which plaintiff filed its *Opposition* on June 17, 2021.[28] In the Resolution dated July 22, 2021,[29] the Court, *inter alia*, denied the defendant's *Motion to Lift Order of Default and/or Reconsideration the Order dated March 1, 2021* for lack of merit, and rendered moot the *Motion to Reset Hearing.*

As trial ensued, plaintiff presented its testimonial and documentary evidence. It offered the testimony of its RO Insih-Karna S. Alegre.[30]

Plaintiff's *Formal Offer of Evidence* was filed on May 10, 2022.[31] In the Resolution dated June 10, 2022,[32] the Court admitted all of plaintiff's offered exhibits.

Plaintiff's *Memorandum* was posted on July 12, 2022.[33]

Pursuant to the Order dated June 29, 2022,[34] the present case was transferred to the Third Division of this Court.

This case was deemed submitted for decision on August 15, 2022.[35]

The Issues

Based on the matters alleged in the present *Complaint* vis-à-vis defendant's *Answer*, the issues are the following, to wit:

1. Whether or not this Court has jurisdiction to entertain the present *Complaint*;

---

26 *Id.*, Minutes of the hearing held on, and Order dated, March 01, 2021, pp. 320-321.
27 *Id.*, pp. 322-325.
28 *Id.*, pp. 337-339.
29 *Id.*, pp. 344-348.
30 *Id.*, Exhibit "P-14", pp. 295-303; Minutes of the hearing held on, and Order dated, April 20, 2022, pp. 362-363.
31 *Id.*, pp. 367-371.
32 *Id.*, pp. 396-397.
33 *Id.*, pp. 402-413.
34 *Id.*, p. 415.
35 *Id.*, Resolution dated August 15, 2022, p. 417.

2. Whether or not the subject tax assessments are valid;

3. Whether or not plaintiff's right to collect the subject taxes has prescribed; and

4. Whether the requirement under the pertinent regulations relative to service by mail was complied with.

Petitioner's Arguments

Plaintiff argues that this Court has jurisdiction over the subject matter; and that its right to collect taxes has not prescribed.

Defendant's Counter-arguments

Defendant contends that it is an indubitable fact that no *Letter of Authority* ("LOA") was issued by the CIR against defendant pertaining to taxable year 2011; that despite the absence of an LOA, the CIR proceeded to issue a PAN, FLD; that it cannot also be disputed that the *Letter of Notice* ("LN") has not been, at any time, converted to an LOA; that the assessments are null and void as these were not derived from any actual and duly authorized investigation, considering that no LOA was issued for that purpose; that the absence of an LOA grossly violated defendant's right to due process; and that it appears from the allegations and the copy of the FLD, attached to the *Complaint*, that the relevant requirement under Revenue Regulations ("RR") No. 18-2013, which amends RR No. 12-99, relative to service by mail was not complied with.

Discussion/Ruling

We rule in favor of defendant.

This Court has jurisdiction to entertain the present Complaint.

It is axiomatic that jurisdiction over the subject matter is the power to hear and determine the general class to which the proceedings in question belong; **it is conferred by law** and not by the consent or acquiescence of any or all of the parties or by erroneous belief of the court that it exists.[36] Relative thereto, the allegations in the complaint and the reliefs prayed for are the determinants of the nature of the action and of which court has jurisdiction over the matter.[37] Thus, for this Court to have jurisdiction over the present *Complaint*, it must be shown that there is a law conferring the same, and that there is an allegation therein to that effect.

Section 7(c)(1) of R.A. No. 1125,[38] as amended by R.A. No. 9282,[39] confers jurisdiction upon this Court concerning tax collection cases, to wit:

> "SEC. 7. *Jurisdiction*. – **The CTA shall exercise:**
>
> xxx xxx xxx
>
> (c) **Jurisdiction over tax collection cases, as herein provided:**
>
> (1) **Exclusive original jurisdiction in tax collection cases involving final and executory assessments for taxes, fees, charges and penalties**: *Provided, however*, That collection cases where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is less than One million pesos (P1,000,000.00) shall be tried by the proper Municipal Trial Court, Metropolitan Trial Court and Regional Trial Court."[40]

Based on the foregoing provisions, this Court has jurisdiction over tax collection cases involving final and executory assessments for taxes and penalties, which are at least Php1,000,000.00, or above.

The following allegations and reliefs are stated in the *Complaint*:

> "17. After the lapse of thirty (30) days from receipt of the FLD, defendant remained unmoved. Hence, the assessment against defendant for deficiency VAT and income tax for taxable

---

[36] *Mitsubishi Motors Philippines Corporation v. Bureau of Customs*, G.R. No. 209830, June 17, 2015.

[37] *Edito Gulfo and Emmanuela Gulfo v. Jose P. Ancheta*, G.R. No. 175301, August 15, 2012.

[38] An Act Creating the Court of Tax Appeals.

[39] An Act Expanding the Jurisdiction of the Court of Tax Appeals (CTA), Elevating its Rank to the Level of a Collegiate Court with Special Jurisdiction and Enlarging its Membership, Amending for the Purpose Certain Sections of Republic Act No. 1125, As Amended, Otherwise Known as the Law Creating the Court of Tax Appeals, and for Other Purposes.

[40] *Emphasis added.*

year 2011 has become final, executory and demandable pursuant to Section 228 of the NIRC of 1997, as amended, and RR 12-99, as amended.

xxx xxx xxx

23. For the last time, a Final Demand Letter dated January 20, 2016 was issued and personally served to defendant on January 27, 2016 demanding for the settlement of its outstanding tax liabilities otherwise plaintiff will be constrained to resort to collection through judicial proceedings.

xxx xxx xxx

24. Unsurprisingly, defendant failed to comply. Thus, the Republic now seeks to enforce its Stately right to collect taxes due from defendant through this collection suit.

xxx xxx xxx

PRAYER

WHEREFORE, premises considered, it is most respectfully prayed for the Honorable Court that defendant be ordered to pay the aggregate amount of P16,294,557.04 for deficiency income tax and value added tax plus compromise penalties, 50% surcharge and 20% deficiency and delinquency interest per annum in accordance with Sections 248 and 249 of the NIRC of 1997, as amended by Republic Act No. 10963, otherwise known as the TRAIN Law.

Other reliefs just and equitable under the premises are likewise prayed for."

It is clear from the foregoing that the present *Complaint* is a tax collection case involving assessments that allegedly have become final, executory, and demandable, in the amount more than One million pesos, or specifically, Php16,294,557.04.

Considering the aforequoted Section 7(c)(1) of R.A. No. 1125, as amended by RA No. 9282, vis-à-vis the allegations and reliefs prayed for in the present *Complaint*, it is without doubt that this Court has jurisdiction to entertain the same.

The subject tax assessments are void in the absence of an LOA

An LOA is the authority given to the appropriate RO assigned to perform assessment functions. It empowers or enables said RO to examine the books of account and other accounting records of a taxpayer for the purpose of collecting the correct amount of tax.[41] The LOA commences the audit process and informs the taxpayer that it is under audit for possible deficiency tax assessment.[42]

An LOA is premised on the fact that the examination of a taxpayer who has already filed his or her tax returns is a power which, statutorily, belongs only to the CIR himself or his duly authorized representatives.[43] This is explicitly provided under Sections 6(A) and 13 of the NIRC of 1997, as amended, which provide as follows:

> "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."[44]
>
> "SEC. 13. *Authority of a Revenue Officer.* – Subject to the rules and regulations to be prescribed by the Secretary of Finance, upon

---

41 *Medicard Philippines, Inc. v. Commissioner of Internal Revenue*, G.R. No. 222743, April 05, 2017.

42 *Commissioner of Internal Revenue v. De La Salle University, Inc.*, G.R. Nos. 196596, 198841, and 198941, November 09, 2016.

43 *Medicard Philippines, Inc. v. Commissioner of Internal Revenue*, G.R. No. 222743, April 05, 2017.

44 *Emphasis added.*

> recommendation of the Commissioner, **a Revenue Officer assigned to perform assessment functions in any district may, <u>pursuant to a Letter of Authority</u> 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."[45]

Thus, unless authorized by the CIR himself or by his duly authorized representative, through an LOA, an examination of the taxpayer cannot ordinarily be undertaken.[46] Clearly, there must be a grant of authority before any RO can conduct an examination or assessment.[47]

In the case at bar, the tax collection sprung from the PAN dated December 10, 2014[48] and the FLD dated March 25, 2015,[49] with the corresponding *Assessment Notices*,[50] issued against defendant, for taxable year 2011. The said PAN and FLD, however, indicate that they are the result of LN No. 081-RLF-11-00-00329. There was no LOA presented.

In *Medicard Philippines, Inc. vs. Commissioner of Internal Revenue*,[51] the Supreme Court held that the courts cannot convert an LN into an LOA, *viz.*:

> "In the case of *Commissioner of Internal Revenue v. Sony Philippines, Inc.*, 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. **<u>In the absence of such an authority, the assessment or examination is a nullity</u>**. (Emphasis and underlining ours)

45 *Emphasis and underscoring added.*
46 *Medicard Philippines, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 222743, April 05, 2017.
47 *Commissioner of Internal Revenue v. Sony Philippines, Inc.*, G.R. No. 178797, November 17, 2010.
48 Docket, Exhibit "P-1", pp. 373-374.
49 *Id.*, Exhibit "P-2", pp. 375-376.
50 *Id.*, Exhibits "P-4" and "P-4-A", pp. 378-379.
51 G.R. No. 222743, April 05, 2017.

The Court cannot convert the LN into the LOA required under the law even if the same was issued by the CIR himself. Under RR No. 12-2002, LN is issued to a person found to have underreported sales/receipts per data generated under the RELIEF system. Upon receipt of the LN, a taxpayer may avail of the BIR's Voluntary Assessment and Abatement Program. If a taxpayer fails or refuses to avail of the said program, the BIR may avail of administrative and criminal remedies, particularly closure, criminal action, or audit and investigation. Since the law specifically requires an LOA and RMO No. 32-2005 requires the conversion of the previously issued LN to an LOA, the absence thereof cannot be simply swept under the rug, as the CIR would have it. In fact Revenue Memorandum Circular No. 40-2003 considers an LN as a notice of audit or investigation only for the purpose of disqualifying the taxpayer from amending his returns.

The following differences between an LOA and LN are crucial. First, an LOA addressed to a revenue officer is specifically required under the NIRC before an examination of a taxpayer may be had while an LN is not found in the NIRC and is only for the purpose of notifying the taxpayer that a discrepancy is found based on the BIR's RELIEF System. Second, an LOA is valid only for 30 days from date of issue while an LN has no such limitation. Third, an LOA gives the revenue officer only a period of 120 days from receipt of LOA to conduct his examination of the taxpayer whereas an LN does not contain such a limitation. <u>Simply put, LN is entirely different and serves a different purpose than an LOA</u>. **Due process demands, as recognized under RMO No. 32-2005, that after an LN has serve its purpose, the revenue officer should have properly secured an LOA before proceeding with the further examination and assessment of the petitioner. Unfortunately, this was not done in this case.**

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. <u>Not having authority to examine MEDICARD in the first place, the assessment issued by the CIR is inescapably void</u>.**"[52]

Furthermore, in *AFP General Insurance Corporation vs. Commissioner of Internal Revenue*,[53] the Supreme Court held:

> "The power to assess necessarily includes the authority to examine any taxpayer for purposes of determining the correct amount of tax due from him. Verily, the law vests the BIR with general powers in relation to the 'assessment and collection of all internal revenue taxes.' However, certainly, not all BIR personnel may *motu proprio* proceed to audit a taxpayer. Only 'the CIR or his duly authorized representative may *authorize the examination of any taxpayer'* and issue an assessment against him.
>
> That a representative has in fact been authorized to audit a taxpayer is evidenced by the LOA, which 'empowers a designated [r]evenue [o]fficer to examine, verify, and scrutinize a taxpayer's books and records in relation to his internal revenue tax liabilities for a particular period.'
>
> **In cases where the BIR conducts an audit without a valid LOA, or in excess of the authority duly provided therefor, <u>the resulting assessment shall be void and ineffectual</u>.** xxx."[54]

---

52 *Emphasis and underscoring added.*
53 G.R. No. 222133, November 04, 2020.
54 *Emphasis and underscoring added.*

Applying the foregoing jurisprudential pronouncements, an LN, which was issued in the present case, is **not** equivalent to an LOA; and in the absence of the latter, the assessment issued by the BIR is inescapably void.

Since the subject tax assessments were issued without a prior LOA, the same is void. As such, the same tax assessments bear no valid fruit.[55] Relative thereto, it must pointed out that it is a hornbook doctrine that a person committing a void act contrary to a mandatory provision of law cannot claim or acquire any right from his void act. A right cannot spring in favor of a person from his own void or illegal act.[56]

It must be further emphasized that the issuance of a valid formal assessment is a substantive prerequisite to tax collection.[57] In other words, for a tax collection case to prosper, the same must be based on a valid formal assessment. Considering that the subject tax assessments are void, the same cannot be a basis of an action for tax collection.

In view of the finding that the subject tax assessments are void, it becomes unnecessary to address or resolve the other issues and arguments raised by the parties herein.

WHEREFORE, in light of the foregoing considerations, the present *Complaint* is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

I CONCUR:

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

---

[55] *Commissioner of Internal Revenue v. Liquigaz Philippines Corporation,* G.R. Nos. 215534 and 215557, April 18, 2016.

[56] *Team Sual Corporation (formerly Mirant Sual Corporation) v. Commissioner of Internal Revenue, etseq.,* G.R. Nos. 201225-26 and 201132, April 18, 2018, *citing Commissioner of Internal Revenue v. San Roque Power Corporation,* G.R. No. 187485, February 12, 2013.

[57] *Commissioner of Internal Revenue v. Menguito,* G.R. No. 167560, September 17, 2008.

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.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice
Chairperson

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