REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

ASTRAZENECA PHARMACEUTICALS (PHILIPPINES) INC., Petitioner,	**CTA CASE NO. 10725**
	Members: **RINGPIS-LIBAN,** *Chairperson, and* **MODESTO-SAN PEDRO,** *and* **FERRER-FLORES,** *JJ.*
-versus-	
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: AUG 20 2025 9:30 a.m.

x --- x

DECISION

MODESTO-SAN PEDRO, J.:

The Case

Before the Court is a *Petition for Review*, filed on February 2, 2022, asking this Court to order respondent to refund or issue a tax credit certificate to petitioner for an amount representing the Value-Added Tax ("VAT") paid by petitioner on its importations of prescription drugs and medicines for diabetes, high cholesterol, and hypertension ("subject medicines") during the period of January to April and August of 2020.

The Parties[1]

Petitioner is a domestic corporation registered with the Securities and Exchange Commission and is primarily engaged in the importation, marketing, promotion, distribution, and wholesale of pharmaceutical products as well as the clinic research of such.

Respondent is the duly appointed Commissioner of Internal Revenue ("CIR"), tasked to assess all national internal revenue taxes, fees, and charges and enforce all forfeitures, penalties, and fines connected therewith.

---

[1] Pre-Trial Order, dated January 18, 2023, *Rollo* Vol. 2, p. 627.

The Facts

The controversy began when petitioner imported the subject medicines and paid 12% VAT thereon, during the period January 2020 to April 2020 and on August 2020.[2]

Believing the subject medicines to be exempt from VAT, petitioner filed an administrative claim with respondent, through the Regular Large Taxpayer Audit Division I, on December 21, 2021, following this up with a Supplemental Letter filed on December 29, 2021.[3]

Respondent did not immediately act upon the administrative claim,[4] prompting petitioner to file the instant Petition on February 2, 2022. Respondent filed his Answer[5] thereto on April 14, 2022.

The Court then conducted a full-blown trial. Petitioner presented witnesses Raul N. Rivera, Jr., on February 22, 2022,[6] Amelia A. Fernandez, and the Court-appointed Independent Certified Public Accountant ("ICPA") Glenn Ian D. Villanueva, both on August 1, 2023.[7] Respondent, meanwhile, presented witness Revenue Officer Jeremeh Peñarejo on April 2, 2024.[8] ICPA Villanueva submitted both a Partial ICPA Report,[9] on March 24, 2023, and a Final ICPA Report,[10] on April 13, 2023. The Court admitted all of petitioner's[11] and respondent's[12] respective offered evidence.

Respondent filed a Memorandum[13] on July 29, 2024, while petitioner filed its Memorandum[14] on August 12, 2024. The Court thus submitted this case for decision on August 20, 2024.[15]

Hence, this Decision. ~~

---

2 Petition for Review, p. 4-6, *Rollo* Vol. 1, pp. 11-13.
3 Petition for Review, p. 11, *id.* at 18.
4 *Id.* It should be noted that respondent eventually issued a Denial Letter on May 13, 2022, after the instant Petition had been filed. *See* Letter, dated May 13, 2022, BIR Records, pp. 1-2.
5 *Id.* at 452-460.
6 Minutes of the Hearing, held on February 22, 2023, *Rollo* Vol. 2, p. 644.
7 Minutes of the Hearing, held on August 1, 2023, *Rollo* Vol. 4, p. 1458.
8 Minutes of the Hearing, held on April 2, 2024, *id.* at 1720.
9 *Rollo* Vol. 2, pp. 668-680.
10 *Id.* at 841-884.
11 Resolution, dated February 15, 2024, *Rollo* Vol. 4, pp. 1716-1717.
12 Resolution, dated June 21, 2024, *id.* at 1738.
13 *Id.* at 1739-1751.
14 *Id.* at 1755-1809.
15 Minute Resolution, dated August 20, 2024, *id.*, unpaginated.

The Issues

The sole issue for this Court's resolution is whether petitioner is entitled to a refund of the VAT it paid on its importation of the subject medicines.[16]

Arguments of the Parties

Petitioner's Arguments

Petitioner raises the following arguments:

(1) Petition is a VAT-registered taxpayer and a duly accredited importer;[17]

(2) Beginning January 1, 2020, the subject medicines are all exempt from VAT;[18]

(3) Despite this exemption, the government illegally collected VAT on the importation of the subject medicines;[19]

(4) Petitioner's administrative claim complied with all relevant requirements;[20] and

(5) The imported subject medicines were not reported and/or claimed as either input tax credit or as deductions against petitioner's gross income.[21]

Respondent's Arguments

Respondent counters the above with the following:

(1) The Court lacks jurisdiction over this case;[22] ᵞ

---

[16] Pre-Trial Order, p. 5, *Rollo* Vol. 2, p. 630.

[17] Petition for Review, p. 15, *Rollo* Vol. 1, p. 22; Memorandum for Petitioner, pp. 27-28, *Rollo* Vol. 4, pp. 1781-1782.

[18] Petition for Review, pp. 15-22, *Rollo* Vol. 1, p. 22-29; Memorandum for Petitioner, pp. 28-36, *Rollo* Vol. 4, pp. 1782-1790.

[19] Petition for Review, pp. 22-27, *Rollo* Vol. 1, p. at 29-34; Memorandum for Petitioner, pp. 36-43, *Rollo* Vol. 4, pp, 1790-1797.

[20] Petition for Review, pp. 27-29, *Rollo* Vol. 1, p. 34-36; Memorandum for Petitioner, pp. 43-51, *Rollo* Vol. 4, pp. 1797-1805.

[21] Petition for Review, pp. 29-30, *Rollo* Vol. 1, p. 36-37; Memorandum for Petitioner, pp. 51-53, *Rollo* Vol. 4, pp. 1805-1807.

[22] Answer, pp. 3-5, *Rollo* Vol. 1, pp. 454-456; Memorandum for Respondent, pp. 3-6, *Rollo* Vol. 4, pp. 1741-1744.

(2) Refunds are strictly construed against claimants, so petitioner is not entitled to the refund sought;[23] and

(3) As observed by the revenue officer that handled petitioner's case, petitioner reported and claimed the imported subject medicine as input tax credit.[24]

The Ruling of the Court

The Court finds partial merit in the Petition for Review.

This Court has jurisdiction over the present Petition for Review.

Under *Section 7(c) of Republic Act ("RA") No. 1125, as amended*, the Court of Tax Appeals has the authority to review appeals from the CIR's inaction on claims for refunds of internal revenue taxes:

> SEC. 7. Jurisdiction. — The CTA shall exercise:
>
> (a) Exclusive appellate jurisdiction to review by appeal, as herein provided:
>
> . . . .
>
> (2) *Inaction* by the Commissioner of Internal Revenue in cases involving disputed assessments, *refunds of internal revenue taxes*, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue, where the National Internal Revenue Code provides a specific period for action, in which case the inaction shall be deemed a denial;
>
> (Italics supplied.)

Meanwhile, *Section 229 of the National Internal Revenue Code of 1997, as amended* ("*NIRC*"), lays down requirements and constraints for claiming such refunds:

> 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*

---

[23] Answer, pp. 5-7, *Rollo* Vol. 1, pp. 456-458; Memorandum for Respondent, pp. 10-11, *Rollo* Vol. 4, pp. 1748-1749.

[24] Memorandum for Respondent, pp. 6-10, *Rollo* Vol. 4, pp. 1744-1748.

> *been duly filed 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. (Italics supplied.)

From the above two provisions, this Court can take cognizance of a judicial claim for refund when an administrative claim was first filed with the CIR, whether acted upon or otherwise, provided that the judicial claim was filed within two years from the payment of the tax sought to be refunded.

The VAT on the subject medicines were paid during the period from January 2020 to April 2020 and on August 2020. The earliest of the Statement of Settlement of Duties and Taxes ("SSDT")/Bureau of Customs ("BOC") Official Receipts ("OR") presented by petitioner is dated January 20, 2020 (for SSDT/BOC OR No. 37575), while the latest of these is dated August 19, 2020 (for SSDT/BOC OR No. 1053509).[25] Meanwhile, the earliest Single Administrative Documents ("SAD") presented, SAD Nos. C 7180 and 7035, are both dated January 17, 2020.[26] Petitioner thus had until around January 17, 2022, two years from January 2020, within which to raise a judicial claim that covers all of the subject medicines.

However, on January 10, 2022, the Supreme Court issued *Administrative Circular No. 01-2022*, which declared that "the filing periods of any and all pleadings and other court submissions falling due in the month of January 2022 in **all courts** [would be] **EXTENDED** until February 1, 2022." Note that, despite being issued on January 10, 2022, the extension applied to *all* submissions falling due during that month. As such, the deadline for petitioner's judicial claim was extended to February 1, 2022.

Further extending this was *Proclamation No. 1236*, issued on October 29, 2021, which declared February 1, 2022 as a Special (Non-Working) Day. The final deadline for the judicial claim thus fell on February 2, 2022.

Considering that (1) this case involves a claim for refund of an internal revenue tax; (2) petitioner first filed an administrative claim with respondent, who did not act upon it; and (3) the judicial claim was timely filed, the Court clearly has jurisdiction over the Petition. /

---

[25] Amended Judicial Affidavit of Ms. Amalia A. Fernandez, pp. 12-13, *id.* at 1197-1198.

[26] Exhibit Nos. P-16 and P-17, Folder for Petitioner's Formal Offer of Evidence, unpaginated.

Despite this, respondent claims that petitioner failed to exhaust administrative remedies, preventing this Court from assuming jurisdiction over the Petition. He bases this contention on the fact that petitioner filed its administrative claim on December 21, 2021, with a follow-up letter on December 29, 2021, but filed its Petition on February 2, 2022. This gave respondent too little time to consider the administrative claim, which he consequently sees as a failure on petitioner's part to genuinely exhaust administrative remedies.

The Court cannot accept this argument. In cases such as *CBK Power Company Limited v. Commissioner of Internal Revenue*[27] ("*CBK*") and *Commissioner of Internal Revenue v. Carrier Air Condition Philippines, Inc.*[28] ("*Carrier*"), the Supreme Court has held that *Sections 204 and 229 of the NIRC* require only that (1) an administrative claim was filed before the judicial claim; and (2) both claims are filed within two years from that payment of the tax sought to be refunded. The amount of time between the filing of the administrative and judicial claims is *not* significant, however, as no such constraint is included in the aforementioned provisions: they do not provide a specific period of time for the CIR's action on the administrative claim, unlike, say, *Section 112(c) of the NIRC*. A taxpayer can file its judicial claim only 10 days after its administrative claim, as in *Carrier*, or even only five days after its administrative claim, as in *CBK*, and this Court would still have jurisdiction over the judicial claim.

That said, the Supreme Court, in *Carrier*, does acknowledge this to be a problem. It notes that the lack of a period for action can deprive the CIR of "the opportunity to act on [a] matter within their jurisdiction." Nonetheless, they ultimately conclude that the problem calls for a legislative solution, not a judicial one. This Court thus follows this interpretation, assuming jurisdiction over the Petition while once again emphasizing that the pertinent provisions may benefit from further legislative review.

Petition must prove that it paid the VAT on the subject medicines and that such payment was erroneous and/or illegal.

Based on *Section 229 of the NIRC*, a tax can be refunded if it was erroneously and/or illegally collected. Petitioner must thus, at minimum, show that the subject VAT was actually collected (that it actually paid said VAT) and that such collection was erroneous and/or illegal.

The Court finds that petitioner proved both for most of the subject medicines and is thus partially entitled to the refund it seeks.

27 G.R. Nos. 193383-84 & 193407-08, January 14, 2015.
28 G.R. No. 226592, July 27, 2021.

Petitioner paid ₱42,470,863.68 in VAT on the subject medicines

Petitioner seeks to claim ₱42,470,863.68, representing VAT that was allegedly illegally collected on its importation of the subject medicines. To substantiate its payment of said amount of VAT, primarily petitioner presented certified true copies ("CTC") and photocopies of the relevant SADs, as well as VAT Payment Certifications issued by the Bureau of Customs ("BOC"). The Certifications were offered to supplement the SADs, as petitioner had yet to secure CTCs of all the relevant SADs from the BOC.[29]

In her Amended Judicial Affidavit, witness Fernandez summarized the amounts of VAT paid, matched with the relevant SAD Number.[30] The Court has reviewed this summary, and Our findings are summarized below:

SAD No.	Exh. No.	Subject Medicine(s)	VAT Paid, as claimed by witness	VAT Paid, as recorded in exhibit
C 9255	15	Forxiga Tab 10mg Crestor Tab 10mg Inderal Tab 10mg Plendil Tab 5mg Bricantyl Tab 2.5mg	₱4,743,316.50	₱4,998,456.00
C 7180	16	Rhea Rosuvastatin Tab 10mg	678,467.00	678,467.00
C 7035	17	Rhea Rosuvastatin Tab 20mg	462,651.00	470,296.00
C 37576	18	Xigduo XR Tab 5mg/1000mg Xigduo XR Tab 10mg/1000mg	1,733,376.00	1,733,376.00
C 32886	19	Xigduo XR Tab 10mg/500mg Xigduo XR Tab 10mg/1000mg Xigduo XR Tab 5mg/1000mg Kombiglyze 5mg/1000mg	2,537,668.00	2,537,668.00
C 11364	20	Zestril Tab 20mg Crestor Tab 10mg Betaloc Tab 50mg Crestor 5mg Forxiga Tab 10mg	6,689,808.00	6,689,808.00
C 37557	21	Xigduo XR Tab 10mg/500mg Xigduo XR Tab 10mg/1000mg	1,798,221.00	1,798,221.00
C 19460	22	Qtern 5/10mg	523,592.00	523,592.00
C 28322	23	Crestor 20mg	1,709,206.00	1,709,206.00
C 29166	24	Betazok 100mg	677,005.00	677,005.00

[29] Amended Judicial Affidavit of Ms. Amalia A. Fernandez, pp. 18-20, *Rollo* Vol. 4, pp. 1413-1415.
[30] Amended Judicial Affidavit of Ms. Amalia A. Fernandez, pp. 21-22, *id.* at 1416-1417.

		Plendil Tab 10mg		
C 33111	25	Rhea Rosuvastatin Tab 10mg	319,228.00	319,228.00
C 33849	26	Logimax Tab	996,991.00	996,991.00
C 20753	27	Forxiga Tab 10mg Plendil ER	2,059,105.00	2,059,105.00
C 63134	28	Xigduo XR Tab 10mg/500mg Xigduo XR Tab 10mg/1000mg	2,668,330.00	2,668,330.00
C 38306	29	Qtern Tab 5/10mg	987,019.00	987,019.00
C 39425	30	Inderal Tablets 10mg	1,023,421.00	1,023,421.00
C 39745	31	Betazok 25mg	85,700.00	85,700.00
C 42348	32	Inderal Tablets 40mg	468,110.00	468,110.00
C 42255	33	Rhea Rosuvastatin	339,988.00	339,988.00
C 42256	34	Tenormin Zestril	787,492.00	787,492.00
C 42194	35	Rhea Rosuvastatin 20mg	264,185.00	264,185.00
C 43431	36	Kombiglyze 5mg/1000mg Tab	146,162.00	146,162.00
C 41503	37	Betaloc 100mg Bricanyl 25mg	106,951.42	514,055.00
C 42254	38	Plendil Tab 5mg Nexium Tab 100mg	576,016.95	1,823,107.00
C 55006	39	Betaloc 50mg	749,839.00	749,839.00
C 25982	40	Zestril Forxiga Inderal Betazok	4,556,103.00	4,556,103.00
C 55370	41	Plendil Tab 2.5mg	336,502.00	336,502.00
C 1036820	42	Crestor 20mg Inderal Tablets 10mg Plendil Tab 5mg Betaloc Tab 100mg	4,446,409.81	4,446,409.81
TOTAL			**₱42,470,863.68**	**₱44,387,841.81**

From the above, there is a difference of ₱1,916,978.13 between the amount of VAT petitioner seeks to claim and the amount recorded in the SADs and VAT Payment Certification. This can be attributed to *underclaims* made by petitioner, however, as summarized below:

SAD No.	VAT Claimed	VAT Paid	Difference
C 9255	₱4,743,316.50	₱4,998,456.00	₱255,139.50
C 7035	462,651.00	470,296.00	7,645.00
C 41503	106,951.42	514,055.00	407,103.58
C 42254	576,016.95	1,823,107.00	1,247,090.05
TOTAL DIFFERENCE			₱1,916,978.13

Considering this, the discrepancy does not undermine petitioner's basic claim that it paid (at least) ₱42,470,863.68 representing VAT on its importation of the subject medicines. The Court thus finds that petitioner sufficiently substantiated its payment of the VAT it now seeks to claim.

Indeed, ICPA Villanueva also observed this discrepancy, but found, through his discussions with petitioner, that the underclaim can be attributed to mixed importations which included medicines that were not VAT exempt, as in the payment of VAT for the importation of Bricanyl, covered by SAD Nos. C 9255 and C 41503, and Nexium, covered by SAD No. 42254, and input VAT on the adjustment of freight for the subject importation, as in the case of the VAT paid covered by SAD No. C 7035.[31] A review of the relevant records reveals this to be correct. His finding that the difference does not disturb the total claim thus aligns with Ours.

The next issue to tackle is whether respondent's collection of the subject amount was erroneous and/or illegal. This can be determined by answering the specific question: were the subject medicines exempt from VAT?

Various rules were issued to govern the VAT exemption of the subject medicines.

Before determining the VAT exemption of the subject medicines, it would be helpful to review the relevant issuances released to govern said exemptions.

On January 22, 2020, *RA No. 11467* amended the *NIRC* to include the sale and importation of prescription drugs and medicines for diabetes, high cholesterol, and hypertension in the list of VAT exempt transactions, *starting January 1, 2020.*

To implement this, then-CIR Caesar R. Dulay issued *Revenue Memorandum Circular* ("*RMC*") *No. 62-2020.* Attached to the Circular was a list of relevant medicines that were made VAT exempt, sent by the Food and Drug Administration. Notably, the Circular said that the exemption would take effect starting *January 27, 2020.*

Then-CIR Dulay would later issue *RMC No. 81-2021* on June 6, 2021, in response to the amendments made by *RA No. 11534* to the *NIRC*. This time, he set the effectivity date of the relevant medicines' VAT exemption to *January 1, 2020*, in line with the actual text of the *NIRC*.

Finally, the list would be modified multiple times after its original issuance. Relevant to the case at bar are *RMC 124-2022*, issued on August 22, 2022, and *FDA Advisory No. 2023-1338*, issued on June 14, 2023.

---

[31] Final ICPA Report, pp. 8-9, *Rollo* Vol. 2, pp. 849-850.

The most subject medicines are included in the list of VAT-exempt medicines.

Crucial to petitioner's case is the determination of whether the subject medicines it imported are actually listed by the FDA as VAT exempt. After comparing the medicines identified in the SADs with the list of VAT-exempt medicine attached to *RMC No. 81-2021*, as well as the product information submitted in evidence by petitioner as Exhibits P-136 to P-149, the Court arrived at the following *preliminary* findings:

SAD No.	Name on SAD	Dosage on SAD	Generic Name and Type	Name and Type in List	Dosage in List
C 9255	Forxiga Tab	10mg	Dapagliflozin (Film-Coated Tablet)[32]	Yes	Yes
	Crestor Tab	10mg	Rosuvastatin (Film-Coated Tablet)[33]	Yes	Yes
	Inderal Tab	10mg	Propranolol Hydrochloride (Tablet)[34]	Yes	Yes
	Plendil Tab	5mg	Felodipine (Extended-Release Tablet)[35]	Yes	Yes
C 7180	Rhea Rosuvastatin Tab	10mg	Rosuvastatin (Film-Coated Tablet)[36]	Yes	Yes
C 7035	Rhea Rosuvastatin	20mg	Rosuvastatin (Film-Coated Tablet)	Yes	Yes
C 37576	Xigduo XR Tab	5mg/1000mg	Dapagliflozin [as Propanediol Monohydrate] /Metformin Hydrochloride (Film-Coated Tablet)[37]	**No**	**No**
		10mg/1000mg	Dapagliflozin [as Propanediol Monohydrate] /Metformin Hydrochloride (Film-Coated Tablet)	**No**	**No**
C 32886	Xigduo XR Tab	10mg/500mg	Dapagliflozin [as Propanediol Monohydrate]	Yes	Yes

---

32 Exhibit P-140, Folder for Petitioner's Formal Offer of Evidence, unpaginated.
33 Exhibit P-139, *id.*, unpaginated.
34 Exhibit P-141, *id.*, unpaginated.
35 Exhibit P-144, *id.*, unpaginated.
36 Exhibit P-146, *id.*, unpaginated.
37 Exhibit P-148, *id.*, unpaginated. While the title of the product information for Xigduo XR identifies it as "Dapagliflozin/Metformin HCl", the description clarifies that (1) the medicine contains Dapagliflozin *and* Metformin Hydrochloride; and (2) the Dapagliflozin is included as Propanediol Monohydrate, matching the name "Dapagliflozin (As Propanediol Monohydrate) + Metformin Hydrochloride", as written in certain entries in the list of exempted medicines.

			/Metformin Hydrochloride (Film-Coated Tablet)		
		10mg/1000mg	Dapagliflozin [as Propanediol Monohydrate] /Metformin Hydrochloride (Film-Coated Tablet)	**No**	**No**
		5mg/1000mg	Dapagliflozin [as Propanediol Monohydrate] /Metformin Hydrochloride (Film-Coated Tablet)	**No**	**No**
	Kombiglyze	5mg/1000mg	Saxagliptin/Metformin Hydrochloride (Film-Coated Tablet)[38]	Yes	Yes
C 11364	Zestril Tab	20mg	Lisinopril (Tablet)[39]	Yes	Yes
	Crestor Tab	10mg	Rosuvastatin (Film-Coated Tablet)	Yes	Yes
	Betaloc Tab	50mg	Metoprolol Tartrate (Tablet)[40]	Yes	Yes
	Crestor Tab	5mg	Rosuvastatin (Film-Coated Tablet)	Yes	Yes
	Forxiga Tab	10mg	Dapagliflozin (Film-Coated Tablet)	Yes	Yes
C 37557	Xigduo XR Tab	10mg/500mg	Dapagliflozin [as Propanediol Monohydrate] /Metformin Hydrochloride (Film-Coated Tablet)	Yes	Yes
		10mg/1000mg	Dapagliflozin [as Propanediol Monohydrate] /Metformin Hydrochloride (Film-Coated Tablet)	**No**	**No**
C 19460	Qtern	5/10mg	Saxagliptin/Dapagliflozin (Film-Coated Tablet)[41]	Yes	Yes
C 28322	Crestor	20mg	Rosuvastatin (Film-Coated Tablet)	Yes	Yes
C 29166	Betazok	100mg	Metoprolol Succinate (Controlled-Release Tablet)[42]	**No**	**No**
	Plendil Tab	10mg	Felodipine (Extended-Release Tablet)	Yes	Yes

[38] Exhibit P-142, *id.*, unpaginated. While the title of the product information identifies Kombiglyze as a "Tablet", the section under the header "Pharmaceutical Form" clarifies that the medicine comes in Flim-Coated Tablets.

[39] Exhibit P-149, *id.*, unpaginated.

[40] Exhibit P-136, *id.*, unpaginated.

[41] Exhibit P-145, *id.*, unpaginated.

[42] Exhibits P-137 & P-138, *id.*, unpaginated. Note that the product information submitted by petitioner lists 23.75mg and 95mg variants but not a 100mg variant.

C 33111	Rhea Rosuvastatin Tab	10mg	Rosuvastatin (Film-Coated Tablet)	Yes	Yes
C 33849	Logimax Tab	N/A	Felodipine [/] Metoprolol Succinate (Extended Release Tablet)[43]	**No**	**No**
C 20753	Forxiga Tab	10mg	Dapagliflozin (Film-Coated Tablet)	Yes	Yes
	Plendil ER	N/A	Felodipine (Extended-Release Tablet)	Yes	**No**
C 63134	Xigduo XR Tab	10mg/500mg	Dapagliflozin [as Propanediol Monohydrate] /Metformin Hydrochloride (Film-Coated Tablet)	Yes	Yes
		10mg/1000mg	Dapagliflozin [as Propanediol Monohydrate] /Metformin Hydrochloride (Film-Coated Tablet)	**No**	**No**
C 38306	Qtern Tab	5/10mg	Saxagliptin/Dapagliflozin (Film-Coated Tablet)	Yes	Yes
C 39425	Inderal Tablets	10mg	Propranolol Hydrochloride (Tablet)	Yes	Yes
C 39745	Betazok	25mg	Metoprolol Succinate (Controlled-Release Tablet)	**No**	**No**
C 42348	Inderal Tablets	40mg	Propranolol Hydrochloride (Tablet)	Yes	Yes
C 42255	Rhea Rosuvastatin	N/A	Rosuvastatin (Film-Coated Tablet)	Yes	**No**
C 42256	Tenormin	N/A	Atenolol (Film-Coated Tablet)[44]	Yes	**No**
	Zestril	N/A	Lisinopril (Tablet)	Yes	**No**
C 42194	Rhea Rosuvastatin	20mg	Rosuvastatin (Film-Coated Tablet)	Yes	Yes
C 43431	Kombiglyze Tab	5mg/1000mg	Saxagliptin/Metformin Hydrochloride (Film-Coated Tablet)	Yes	Yes
C 41503	Betaloc	100mg	Metoprolol Tartrate (Tablet)	Yes	Yes
C 42254	Plendil Tab	5mg	Felodipine (Extended-Release Tablet)	Yes	Yes
C 55006	Betaloc	50mg	Metoprolol Tartrate (Tablet)	Yes	Yes
C 25982	Zestril	N/A	Lisinopril (Tablet)	Yes	**No**
	Forxiga	N/A	Dapagliflozin (Film-Coated Tablet)	Yes	**No**

[43] Exhibit P-143, *id.*, unpaginated. While the title of the product information for Logimax simply identifies it as "Felodipine Metoprolol Succinate", the description clarifies that the medicine contains Felodipine *and* Metoprolol Succinate.

[44] Exhibit P-147, *id.*, unpaginated. While the title of the product information identifies Tenormin as a "Tablet", the section under the header "Pharmaceutical Form" clarifies that the medicine comes in Flim-Coated Tablets.

	Inderal	N/A	Propranolol Hydrochloride (Tablet)	Yes	**No**
	Betazok	N/A	Metoprolol Succinate (Controlled-Release Tablet)	**No**	**No**
C 55370	Plendil Tab	2.5mg	Felodipine (Extended-Release Tablet)	Yes	Yes
C 1036820	Crestor	20mg	Rosuvastatin (Film-Coated Tablet)	Yes	Yes
	Inderal Tablets	10mg	Propranolol Hydrochloride (Tablet)	Yes	Yes
	Plendil Tab	5mg	Felodipine (Extended-Release Tablet)	Yes	Yes
	Betaloc Tab	100mg	Metoprolol Tartrate (Tablet)	Yes	Yes

From the above, the Court observes two major discrepancies:

(1) Xigduo XR, Logimax, and Betazok do not have exact matches in the list; and

(3) A number of SADs do not identify the dosage of the imported medicine, raising the possibility that these included dosages that are not exempt.

Anent Xigduo XR, the list of exempt medicines specifies the 5mg/1000mg and 10mg/1000mg dosages of "Dapagliflozin + Metformin Hydrochloride" as being in "Tablet" form but *not* in "Film-Coated Tablet" form. Petitioner's product information for Xigduo XR, meanwhile, lists its 5mg/1000mg and 10mg/1000mg versions of the medicine as Flim-Coated Tablets, excluding them from the list.

Another discrepancy can be found when examining the product information for Xigduo XR. Said information clarifies that the Dapagliflozin is included in the medicine as Propanediol Monohydrate. On the other hand, the entries for 5mg/1000mg and 100mg/1000mg dosages of "Dapagliflozin + Metformin Hydrochloride" in the list of VAT-exempt medicines do *not* include the specification "As Propanediol Monohydrate". This specification is included in other items on the list, implying that the list differentiates Dapagliflozin included as Propanediol Monohydrate and Dapagliflozin that is not included as such. This further excludes the 5mg/1000mg and 10mg/1000mg variants of Xigduo XR from the list of VAT-exempt medicines.

However, on August 22, 2022, then-CIR Lilia Catris Guillermo issued *RMC No. 124-2022*. Attached thereto was a letter from then-Director General of the FDA, Dr. Samuel A. Zacate. The letter enacted a number of new inclusions to the list but also *corrected* the list. The first relevant correction here is the change from Tablets being the allowed form of the relevant dosages of Dapagliflozin + Metformin Hydrochloride to Film-Coated Tablets. The second is the inclusion of the parenthetical phrase "As Propanediol Monohydrate". These match the variants of Xigduo XR at issue here, which have consequently been exempt from VAT since January 1, 2020. To emphasize, these changes were included as *corrections* to the original list and must be considered as already included in said list at the time it came into effectivity.

The same is true of Logimax. While Felodipine with Metorpolol Succinate was not included in the original list, *RMC No. 124-2022* corrected the entry for "Metoprolol + Felodipine" at a dosage of 50mg/5mg to "Felodipine + Metoprolol Succinate" at a dosage of 5mg/47.5mg, which matches Logimax.

Concerning Betazok, Metoprolol Succinate is not included in the list in any form. However, and as observed by petitioner, *FDA Advisory No. 2023-1338* corrected the naming of certain items on the list from "Metoprolol" to "Metoprolol **Succinate**", which matches Betazok's generic name. Like Xigduo XR, it should thus be included in the list.

A different problem arises for the importation of Betazok covered by SAD No. C 29166, however. There, the dosage of the imported medicine was identified as "100mg". Similarly, the Betazok covered under SAD No. C 39745 is identified as having a dosage of "25mg". These dosages of Metoprolol Succinate are *not* included in the list of VAT-exempt medicine attached to *RMC No. 81-2021*. Neither are they included in the corrections, or even the new inclusions, made by *RMC No. 124-2022* or *FDA Advisory 2023-1338*. The list attached to *RMC No. 81-2021* does include 100mg doses of Metoprolol in Tablet, Film-Coated Tablet, and Extended-Release Tablet, but it does not include 100mg doses of Metoprolol **Succinate**. Furthermore, the relevant corrections made by *FDA Advisory 2023-1338* only cover the 23.75mg and 95mg dosages of Metoprolol Succinate in Controlled-Release Tablet form but do *not* mention 100mg or 25mg doses. As these dosages of Metoprolol Succinate are neither in the original list nor in its corrections, the importation of Betazok covered by said SADs are not VAT exempt.

This issue of uncertain dosages also affects petitioner's importation of various medicines under SAD Nos. 20753, 42255, 42256, and 25982. While these SADs identify the names of the imported medicines, they do not include the dosage of these. Without the dosage, the Court cannot confirm if the medicines imported match the specific dosages made exempt from VAT.

Fortunately for petitioner, it submitted various commercial invoices related to the SADs. These contain more thorough information about the imported medicines, crucially including their respective dosages. We can thus fill in the blanks as so:

SAD No.	Exh. No.	Commercial Invoice No.	Exh. No.	Medicine	Dosage
C 33849	P-26	9799026990	P-94	Logimax	5/47.5mg
C 20753	P-27	9799026769	P-96	Plendil	5mg
C 42255	P-33	5600650148	P-103	Rhea	10mg
C 42256	P-34	5600650143	P-104	Tenormin	50mg
		5600650144	P-105	Zestril	5mg
C 25982	P-40	N/A	N/A	Zestril	N/A
		5600649932	P-112	Forxiga	10mg
		N/A	N/A	Inderal	N/A
		N/A	N/A	Betazok	N/A

Reference to the commercial invoices gave this Court the dosages of most the medicines at issue.

We must note SAD No. C 25982, however. It identified its corresponding invoices as invoice nos. 5600649932, 560064993, and 9799028230. Commercial invoice no. 5600649932 showed that the imported Forxiga came in 10mg and is thus unproblematic.

Meanwhile, petitioner did not submit any commercial invoice with the specific number 560064993. We thus cannot use it to verify the dosages of the imported medicines.

This might be assumed to be a typographical error. The other two commercial invoice numbers have *ten* digits, after all, whereas 560064993 only has *nine*. Assuming *arguendo* that this is the case, the Court still has no indication of whether this final digit was supposed to be 0, 1, 3, etc. It could refer to commercial invoice no. 560064993*1*, which covers 10mg Zestril tablets, but it could also refer to commercial invoice no. 560064993*3* or 560064993*4*, which cover two different dosages of Inderal tablets. Without any certainty on the matter, the Court cannot use the submitted commercial invoices to verify the dosages of the subject Zestril, Inderal, or Betazok.

Finally, commercial invoice no. 9799028230 was submitted by petitioner. However, it covers a medicine called "Seloken Zok", which was not mentioned in SAD No. C 25982. The product information for Zestril, Forxiga, Inderal, and Betazok do not mention this as an alternate name for said medicines either. We thus cannot use this commercial invoice to determine the unknown dosages.

Considering that SAD No. C 25982 does not include a break down of the VAT imposed and how this was distributed among the subject medicines, the Court shall disallow the entire VAT charged in the SAD. The same applies to SAD No. C 29166, which included Betazok in a non-exempt dosage.

From the above, We can thus arrive at this final list of matches:

SAD No.	Name on SAD	Dosage on SAD or Commercial Invoice	Generic Name and Type	Name & Type in List	Dosage in List
C 9255	Forxiga Tab	10mg	Dapagliflozin (Film-Coated Tablet)	Yes	Yes
	Crestor Tab	10mg	Rosuvastatin (Film-Coated Tablet)	Yes	Yes
	Inderal Tab	10mg	Propranolol Hydrochloride (Tablet)	Yes	Yes
	Plendil Tab	5mg	Felodipine (Extended-Release Tablet)	Yes	Yes
C 7180	Rhea Rosuvastatin Tab	10mg	Rosuvastatin (Film-Coated Tablet)	Yes	Yes
C 7035	Rhea Rosuvastatin	20mg	Rosuvastatin (Film-Coated Tablet)	Yes	Yes
C 37576	Xigduo XR Tab	5mg/1000mg	Dapagliflozin [as Propanediol Monohydrate] /Metformin Hydrochloride (Film-Coated Tablet)	Yes	Yes
		10mg/1000mg	Dapagliflozin [as Propanediol Monohydrate] /Metformin Hydrochloride (Film-Coated Tablet)	Yes	Yes
C 32886	Xigduo XR Tab	10mg/500mg	Dapagliflozin [as Propanediol Monohydrate] /Metformin Hydrochloride (Film-Coated Tablet)	Yes	Yes
		10mg/1000mg	Dapagliflozin [as Propanediol Monohydrate] /Metformin Hydrochloride (Film-Coated Tablet)	Yes	Yes
		5mg/1000mg	Dapagliflozin [as Propanediol Monohydrate] /Metformin Hydrochloride (Film-Coated Tablet)	Yes	Yes

	Kombiglyze	5mg/1000mg	Saxagliptin/Metformin Hydrochloride (Film-Coated Tablet)	Yes	Yes
C 11364	Zestril Tab	20mg	Lisinopril (Tablet)	Yes	Yes
	Crestor Tab	10mg	Rosuvastatin (Film-Coated Tablet)	Yes	Yes
	Betaloc Tab	50mg	Metoprolol Tartrate (Tablet)	Yes	Yes
	Crestor Tab	5mg	Rosuvastatin (Film-Coated Tablet)	Yes	Yes
	Forxiga Tab	10mg	Dapagliflozin (Film-Coated Tablet)	Yes	Yes
C 37557	Xigduo XR Tab	10mg/500mg	Dapagliflozin [as Propanediol Monohydrate] /Metformin Hydrochloride (Film-Coated Tablet)	Yes	Yes
		10mg/1000mg	Dapagliflozin [as Propanediol Monohydrate] /Metformin Hydrochloride (Film-Coated Tablet)	Yes	Yes
C 19460	Qtern	5/10mg	Saxagliptin/Dapagliflozin (Film-Coated Tablet)	Yes	Yes
C 28322	Crestor	20mg	Rosuvastatin (Film-Coated Tablet)	Yes	Yes
C 29166	**Betazok**	**100mg**	**Metoprolol Succinate (Controlled-Release Tablet)**	**Yes**	**No**
	Plendil Tab	10mg	Felodipine (Extended-Release Tablet)	Yes	Yes
C 33111	Rhea Rosuvastatin Tab	10mg	Rosuvastatin (Film-Coated Tablet)	Yes	Yes
C 33849	Logimax Tab	5/47.5mg	Felodipine [/] Metoprolol Succinate (Extended Release Tablet)	Yes	Yes
C 20753	Forxiga Tab	10mg	Dapagliflozin (Film-Coated Tablet)	Yes	Yes
	Plendil ER	5mg	Felodipine (Extended-Release Tablet)	Yes	Yes
C 63134	Xigduo XR Tab	10mg/500mg	Dapagliflozin [as Propanediol Monohydrate] /Metformin Hydrochloride (Film-Coated Tablet)	Yes	Yes
		10mg/1000mg	Dapagliflozin [as Propanediol Monohydrate] /Metformin Hydrochloride (Film-Coated Tablet)	Yes	Yes

C 38306	Qtern Tab	5/10mg	Saxagliptin/Dapagliflozin (Film-Coated Tablet)	Yes	Yes
C 39425	Inderal Tablets	10mg	Propranolol Hydrochloride (Tablet)	Yes	Yes
C 39745	**Betazok**	**25mg**	**Metoprolol Succinate (Controlled-Release Tablet)**	**Yes**	**No**
C 42348	Inderal Tablets	40mg	Propranolol Hydrochloride (Tablet)	Yes	Yes
C 42255	Rhea Rosuvastatin	10mg	Rosuvastatin (Film-Coated Tablet)	Yes	Yes
C 42256	Tenormin	50mg	Atenolol (Film-Coated Tablet)	Yes	Yes
	Zestril	5mg	Lisinopril (Tablet)	Yes	Yes
C 42194	Rhea Rosuvastatin	20mg	Rosuvastatin (Film-Coated Tablet)	Yes	Yes
C 43431	Kombiglyze Tab	5mg/1000mg	Saxagliptin/Metformin Hydrochloride (Film-Coated Tablet)	Yes	Yes
C 41503	Betaloc	100mg	Metoprolol Tartrate (Tablet)	Yes	Yes
C 42254	Plendil Tab	5mg	Felodipine (Extended-Release Tablet)	Yes	Yes
C 55006	Betaloc	50mg	Metoprolol Tartrate (Tablet)	Yes	Yes
C 25982	**Zestril**	**N/A**	**Lisinopril (Tablet)**	**Yes**	**No**
	Forxiga	10mg	Dapagliflozin (Film-Coated Tablet)	Yes	Yes
	Inderal	**N/A**	**Propranolol Hydrochloride (Tablet)**	**Yes**	**No**
	Betazok	**N/A**	**Metoprolol Succinate (Controlled-Release Tablet)**	**No**	**No**
C 55370	Plendil Tab	2.5mg	Felodipine (Extended-Release Tablet)	Yes	Yes
C 1036820	Crestor	20mg	Rosuvastatin (Film-Coated Tablet)	Yes	Yes
	Inderal Tablets	10mg	Propranolol Hydrochloride (Tablet)	Yes	Yes
	Plendil Tab	5mg	Felodipine (Extended-Release Tablet)	Yes	Yes
	Betaloc Tab	100mg	Metoprolol Tartrate (Tablet)	Yes	Yes

This leaves us with the following importations that petitioner failed to fully prove was VAT-exempt:

SAD No.	Medicine(s)	Reason for Disallowance
C 29166	Betazok	100mg not exempt
C 39745	Betazok	25mg not exempt
C 25982	Zestril, Forxiga, Inderal, and Betazok	Uncertain dosages

The Court now turns to the question of whether the subject medicines were exempt from VAT when they were imported.

The VAT exemptions were in effect when the exempt medicines were imported.

As discussed above, there was originally uncertainty regarding the effectivity date of the relevant VAT exemptions. Former CIR Dulay had set this to January 27, 2020, to recall. Considering, however, that (1) the *NIRC* set the date to January 1, 2020; and (2) then-CIR Dulay himself later conformed to the *NIRC*'s date when he issued *RMC No. 81-2021*, the Court agrees with petitioner that the exemptions came into effect starting January 1, 2020. With this in mind, petitioner must prove that it paid VAT on the subject medicines on or after January 1, 2020.

A review of the SADs reveals that the earliest relevant VAT payment was made on January 17, 2020, the recorded date of both SAD Nos. C 7180 and 7035, as discussed earlier. As such, all VAT payments were made when the exemptions were already in effect.

To reiterate, this applies to Xigduo XR and Logimax as well. The relevant variants of these medicines were included as *corrections* to the original list. As such, they must be considered as having already been included when the original list came into effect.[45]

Petitioner did not claim the VAT paid on the subject medicines as input VAT credit.

While the Court has established that most of the subject medicines were, indeed, exempt from VAT, respondent raises a final roadblock to the sought refund. According to him, petitioner reported and claimed the VAT as input tax credits. This bars petitioner from claiming a refund of the VAT, under *Revenue Regulations* ("*RR*") *No. 18-2020*. Petitioner is consequently not entitled to the refund.

Reviewing the records, respondent's argument is based on the Memorandum,[46] issued by the handling revenue officer on April 28, 2022. Said officer found that petitioner did, in fact, report and claim and the subject VAT as input tax credits. He also found that petitioner was attempting to use *RMC No. 99-2021*, which allowed taxpayers to reflect relevant importations

[45] This technically also applies to Betazok, but it seems the Betazok relevant to this claim came in dosages not included in the list of VAT-exempt medicines, as discussed.
[46] BIR Records, pp. 4-8.

as "Purchases Not Qualified for Input Tax", to evade the aforementioned requirement of *RR No. 18-2020*, despite said *RMC* not having been in effect when petitioner amended its declarations and returns.

This reasoning, however, is mistaken. The Court first notes that in petitioner's December 21, 2021 administrative claim, petitioner argues *against* the application of *RMC No. 99-2021* to its case, noting that the use of the word "may" renders the suggestion there as *optional* and that it should not be retroactively applied to its refund application.[47]

Furthermore, in the same administrative claim, petitioner showed that in its returns for the 1st and 3rd Quarter of Calendar Year 2020 and for the months of April and May 2020, it deducted its "Input Tax Allocable to Exempt Sales" from its available input tax for "Importation of Goods Other than Capital Goods".[48]

This was further corroborated by ICPA Villanueva, who found that petitioner did, in fact, refrain from reporting and claiming the subject VAT as input tax credit by treating the same as a reduction to its total available input VAT.[49]

Upon review of the records, the Court adopts the findings of the ICPA. Petitioner proved that it complied with the requirement at issue in *RR No. 18-2020* and did not report and claim the subject VAT as input tax credit.

The subject VAT was illegally collected; petitioner is partially entitled to the refund sought.

To review, the Court has determined the following:

1) Petitioner exhausted administrative remedies as much as required by law and jurisprudence;

2) Petitioner paid the claimed VAT on the subject medicines;

3) Most subject medicines are included in the list of VAT-exempt medicines;

4) The applicable subject medicines were already VAT-exempt when petitioner paid VAT on their importation; and

---

47 Letter, dated December 21, 2021, pp. 9-12, *id.* at 59-62.
48 Letter, dated December 21, 2021, pp. 6-9, *id.* at 56-59.
49 Final ICPA Report, p. 14-15, *Rollo* Vol. 2, pp. 855-856.

5) Petitioner did not report and claim the VAT as input tax credits.

By (3) and (4), petitioner has proven that the collection of most of the subject VAT was illegal. As the subject medicines were exempt from VAT, petitioner should not have had to pay VAT on their importation. Considering this with (1), (2), and (5), petitioner has sufficiently proven that it is partially entitled to the refund sought.

The disallowed amounts are the VAT paid covered by SAD Nos. C 29166 and C 39745, amounting to ₱677,005.00 and ₱85,700.00, respectively, as the specific 25mg and 100mg doses of the imported Betazok are not exempt, and SAD No. 25982, amounting to ₱4,556,103.00, as the dosages of the imported Zestril, Inderal, and Betazok are uncertain, for a total disallowed amount of ₱5,318,808.00.

We summarize the final refundable amount below:

SAD No.	Subject Medicine(s)	VAT Claimed	Amount Allowed
C 9255	Forxiga Tab 10mg Crestor Tab 10mg Inderal Tab 10mg Plendil Tab 5mg Bricantyl Tab 2.5mg	₱4,743,316.50	₱4,743,316.50
C 7180	Rhea Rosuvastatin Tab 10mg	678,467.00	678,467.00
C 7035	Rhea Rosuvastatin Tab 20mg	462,651.00	462,651.00
C 37576	Xigduo XR Tab 5mg/1000mg Xigduo XR Tab 10mg/1000mg	1,733,376.00	1,733,376.00
C 32886	Xigduo XR Tab 10mg/500mg Xigduo XR Tab 10mg/1000mg Xigduo XR Tab 5mg/1000mg Kombiglyze 5mg/1000mg	2,537,668.00	2,537,668.00
C 11364	Zestril Tab 20mg Crestor Tab 10mg Betaloc Tab 50mg Crestor 5mg Forxiga Tab 10mg	6,689,808.00	6,689,808.00
C 37557	Xigduo XR Tab 10mg/500mg Xigduo XR Tab 10mg/1000mg	1,798,221.00	1,798,221.00
C 19460	Qtern 5/10mg	523,592.00	523,592.00
C 28322	Crestor 20mg	1,709,206.00	1,709,206.00
C 29166	Betazok 100mg Plendil Tab 10mg	677,005.00	**0.00 (Betazok dosage not exempt)**
C 33111	Rhea Rosuvastatin Tab 10mg	319,228.00	319,228.00
C 33849	Logimax Tab	996,991.00	996,991.00
C 20753	Forxiga Tab 10mg Plendil ER	2,059,105.00	2,059,105.00

C 63134	Xigduo XR Tab 10mg/500mg Xigduo XR Tab 10mg/1000mg	2,668,330.00	2,668,330.00
C 38306	Qtern Tab 5/10mg	987,019.00	987,019.00
C 39425	Inderal Tablets 10mg	1,023,421.00	1,023,421.00
C 39745	Betazok 25mg	85,700.00	**0.00 (Dosage not exempt)**
C 42348	Inderal Tablets 40mg	468,110.00	468,110.00
C 42255	Rhea Rosuvastatin	339,988.00	339,988.00
C 42256	Tenormin Zestril	787,492.00	787,492.00
C 42194	Rhea Rosuvastatin 20mg	264,185.00	264,185.00
C 43431	Kombiglyze 5mg/1000mg Tab	146,162.00	146,162.00
C 41503	Betaloc 100mg Bricanyl 25mg	106,951.42	106,951.42
C 42254	Plendil Tab 5mg Nexium Tab 100mg	576,016.95	576,016.95
C 55006	Betaloc 50mg	749,839.00	749,839.00
C 25982	Zestril Forxiga Inderal Betazok	4,556,103.00	**0.00 (Uncertain dosages)**
C 55370	Plendil Tab 2.5mg	336,502.00	336,502.00
C 1036820	Crestor 20mg Inderal Tablets 10mg Plendil Tab 5mg Betaloc Tab 100mg	4,446,409.81	4,446,409.81
TOTAL:		**₱42,470,863.68**	**₱37,152,055.68**

ACCORDINGLY, the instant *Petition for Review*, filed on February 2, 2022, is hereby **PARTIALLY GRANTED**. Respondent is **ORDERED** to refund or issue a tax credit certificate to petitioner in the amount of **₱37,152,055.68**, representing the illegally collected VAT on petitioner's importation of the subject medicines.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

ON LEAVE
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

ATTESTATION

I attest that the conclusion in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice
Acting 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