REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB No. 2899** (CTA Case No. 10169)
	Present:
- versus -	**RINGPIS-LIBAN,** *P.J.*, **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** and **ANGELES,** *JJ.*
EUROFRAGANCE PHILIPPINES, INC., Respondent.	Promulgated: JAN 26 2026 4:30pm

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DECISION

FERRER-FLORES, J.:

The **Petition for Review**[1] filed by **Commissioner of Internal Revenue (CIR)** on April 22, 2024 appeals the Decision promulgated on September 29, 2023 (assailed Decision),[2] and the Resolution dated March 19, 2024 (assailed Resolution)[3] in CTA Case No. 10169, whereby the Special First Division of this Court (Court in Division) partially granted respondent's *Petition for Review* and upheld in part the deficiency value-added tax (VAT) assessment issued by petitioner covering the period January 1 to June 30, 2017; thus, the Court in Division ordered respondent to pay the aggregate amount of ₱295,368.54, inclusive of the 25% surcharge and deficiency interest imposed under Section 248(A)(3) and 249(B) of the National Internal Revenue Code

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1 *Rollo*, pp. 5 to 17.
2 *Id. at* 25 to 51. Penned by Associate Justice Marian Ivy F. Reyes-Fajardo and concurred in by (Ret.) Presiding Justice Roman G. Del Rosario and (Ret.) Associate Justice Catherine T. Manahan.
3 *Rollo*, pp. 61 to 64.

(NIRC) of 1997, as amended by the Tax Reform for Acceleration and Inclusion (TRAIN) Law, the dispositive portions of the assailed Decision and the assailed Resolution read as follows:

Assailed Decision:

WHEREFORE, the Petition for Review filed on September 23, 2019, by Eurofragance Philippines, Inc. is **PARTIALLY GRANTED**. The deficiency VAT assessment issued by respondent against petitioner covering the period January 1, 2017 to June 30, 2017 is **UPHELD IN PART**. Accordingly, petitioner [herein respondent] is **ORDERED TO PAY** respondent [herein petitioner], the aggregate amount of **TWO HUNDRED NINETY-FIVE THOUSAND THREE HUNDRED SIXTY-EIGHT PESOS AND FIFTY-FOUR CENTAVOS (₱295,368.54)**, inclusive of the 25% surcharge and deficiency interest imposed under Sections 248 (A) (3) and 249 (B) of the NIRC of 1997, as amended by Republic Act (RA) No. 10963, also known as Tax Reform for Acceleration and Inclusion (TRAIN), and as implemented by RR No. 21-2018, computed as follows:

Basic Deficiency Value-Added Tax Due	₱ 191,270.32
25% Surcharge	47,817.58
20% Deficiency Interest (July 25, 2017 to December 31, 2017)	
[P191, 270.32 x 20% x 159/365 Days]	16,664.10
12% Deficiency Interest (January 1, 2018 to September 22, 2019)	
[P191, 270.32 x 12% x 159/365 Days]	39,616.54
Total Amount Due as of September 22, 2019	**₱ 295,368.54**

In addition, petitioner [herein respondent] is **ORDERED TO PAY** delinquency interest at the rate of twelve percent (12%) per annum on the total unpaid amount of P295,368.54, as determined above, or equivalent to ₱97.11 per day, computed from September 23, 2019 until full payment thereof, pursuant to Section 249 (C) of the NIRC of 1997, as amended by RA No. 10963, also known as TRAIN, as implemented by RR No. 21-2018.

SO ORDERED.

Assailed Resolution:

WHEREFORE, in light of the foregoing considerations, the CIR's *Motion for Partial Reconsideration (of the Decision dated 29 September 2023)* is **DENIED** for lack of merit.

SO ORDERED.

PARTIES OF THE CASE[4]

Petitioner is the Commissioner of the Bureau of Internal Revenue (BIR), the government agency charged with, among others powers and duties, the responsibility of collecting all national internal revenue taxes. He holds office at the BIR National Office Building, Agham Road, Diliman, Quezon City.

Respondent **Eurofragance Philippines, Inc. (Eurofragance)** is a corporation duly organized and existing under Philippine laws to engage in, conduct, and carry on the business of buying, marketing, selling, and distributing at wholesale, insofar as may be permitted by law, all kinds of goods, commodities, wares, and merchandise of every kind and description and carrying the trademark or tradename "Eurofragance", such as, but not limited to, flavours, fragrances, cosmetics, foods, and household supplies, and commodities registered under such trademark or tradename, with principal office address at CRT Building 8416 Dr. A. Santos Avenue, Barangay BF Homes, Sucat, Parañaque City, Metro Manila.

FACTUAL ANTECEDENTS

The facts as narrated by the Court in Division are as follows: [5]

> On January 29, 2018, Regional Director Glen A. Geraldino (RD Geraldino) issued Letter of Authority (LOA) No. eLA201500085271, authorizing Revenue Officer Roderick Abad, and Group Supervisor Annabeth Gutierrez, to examine petitioner's [herein respondent's] books of accounts and other accounting records for VAT, for the periods January 1, 2017 to June 30, 2017.
>
> On January 29, 2018, RD Geraldino also issued LOA No. eLA201500085394, authorizing GS Annabeth Gutierrez (GS Gutierrez), and RO Kayla Monica Vargas (RO Vargas), to examine petitioner's [herein respondent's] books of accounts and other accounting records for VAT, covering the same period. LOA No. eLA201500085394 replaced LOA No. eLA201500085271 because RO Roderick Abad was transferred to another office of the BIR.
>
> On November 19, 2018, petitioner [herein respondent] received an undated Preliminary Assessment Notice (PAN), containing the proposed assessment for deficiency VAT, amounting to ₱3,248,043.81, inclusive of interest, covering January 1, 2017 to June 30, 2017.
>
> On December 4, 2018, petitioner [herein respondent] filed with the BIR, a letter of even date, seeking reconsideration of the disallowances made by the BIR, reflected in the PAN.

[4] Parties, *Petition for Review*, *Rollo*, p. 8.
[5] The Facts, Decision dated September 29, 2023, *Rollo*, pp. 26 to 29. Citations and italics omitted.

On December 12, 2018, petitioner [herein respondent] received the Formal Assessment Notice (FAN) dated December 7, 2018, issued by respondent [herein petitioner], covering January 1, 2017 to June 30, 2017. The FAN assessed petitioner [herein respondent] of deficiency VAT, inclusive of interest, in the total amount of ₱3,278,407.71.

Deficiency VAT	₱ 2,716,377.95
Interest	56,029.76
Total Amount Due	**₱ 3,278,407.71**

On December 21, 2018, petitioner [herein respondent] protested the FAN by way of a Request for Reinvestigation.

On January 29, 2019, petitioner [herein respondent] received the BIR's letter, granting the Request for Reinvestigation. Accordingly, the former was directed to submit supporting documents within sixty (60) days from the date of filing of its administrative protest.

On February 15, 2019, the BIR received petitioner's [herein respondent's] transmittal letter, submitting documents in support of its Request for Reinvestigation.

On August 23, 2019, petitioner [herein respondent] received respondent's [herein petitioner's] FDDA dated July 30, 2019, denying its Protest to the FAN. Said FDDA sustained the deficiency VAT assessment embodied in the FAN, with adjustment on the interest, computed as follows.

Deficiency VAT	₱ 2,716,377.95
Interest	776,363.14
Total Amount Due	**₱ 3,492,741.09**

On September 23, 2019, petitioner [herein respondent] filed a Petition for Review, docketed as CTA Case No. 10169, to which respondent [herein petitioner] posted his Answer on December 17, 2019.

In the Hearing held on November 19, 2020, Krista V. Bambao was commissioned as Independent Certified Public Accountant (ICPA). Additionally, a Pre-Trial Conference was held, whereby: (1) the parties agreed to submit their JSFI; and (2) the Court scheduled the marking of their respective evidence, and presentation of their respective witnesses.

On December 7, 2020, the parties submitted their JSFI, which became the basis of the Pre-Trial Order.

During trial, petitioner [herein respondent] presented: (1) Ms. May V. Heramia, its Chief Finance Officer; and (2) ICPA Bambao, as its witnesses.

On January 22, 2021, petitioner [herein respondent] filed its Formal Offer of Documentary Evidence, to which respondent [herein petitioner] posted his Comment/Opposition on March 15, 2021.

By Resolution dated July 7, 2021, the pieces of evidence offered by petitioner [herein respondent] were admitted, except:

> 1. Exhibits "P-61" and "P-62," for failure of the exhibit formally offered and identified to correspond with the document actually marked; and,
>
> 2. Exhibits "P-108," "P-137," "P-138," and "P-139," for being provisionally marked by the ICPA.
>
> On September 28, 2021, petitioner [herein respondent] filed its Motion for Partial Reconsideration of the Resolution dated 7 July 2021, seeking admission of its denied exhibits, to which respondent [herein petitioner] filed his Comment/Opposition on December 2, 2021.
>
> Through Resolution dated March 24, 2022, Exhibits "P-61," and "P-62" were admitted as petitioner's [herein respondent's] evidence. However, Exhibits "P-108," "P-137," "P-138" and "P-139," were still denied admission as petitioner's [herein respondent's] evidence, for failure to lay the bases for the presentation of secondary evidence.
>
> Respondent [herein Petitioner] presented RO Kayla Monica P. Vargas as his sole witness.
>
> On June 6, 2022, respondent [herein petitioner] filed his Formal Offer of Evidence to which petitioner [herein respondent] filed its Comment and/or Opposition on June 13, 2022.
>
> Under Resolution dated August 5, 2022, all the pieces of evidence offered by respondent [herein petitioner] were admitted.
>
> By Minute Resolution dated September 30, 2022, this case was submitted for decision, taking into account: (1) Memorandum (For the Respondent), posted on September 12, 2022; and (2) petitioner's [herein respondent's] Memorandum filed on September 16, 2022.

The Court in Division promulgated the assailed Decision on September 29, 2023. In partially granting the *Petition for Review*, the Court in Division scrutinized the pertinent ORs and sales invoices issued by respondent's suppliers, from which said input taxes originated. It was found that input taxes amounting to ₱2,525,107.63 should be allowed. In the assailed Decision, the Court in Division allowed and considered the corrections and additions made by respondent's suppliers on pertinent invoices and ORs, i.e., the indication of VAT as a separate item, respondent's TIN and/or address, as these were supported by countersignatures, same with those to the authorized signatories appearing on said documents. The Court in Division likewise considered the Notarized Certifications issued by respondent's suppliers to confirm the following: (1) specific sales invoices or ORs issued by the supplier to respondent with the invoice/receipt amount and VAT amount separately shown; (2) name of the authorized representative who counter-signed the corrections; and, (3) attestation that the VAT arising from the listed transactions were paid and declared, and are reflected in the Summary List of Sales (SLS) attached to suppliers VAT return.

As regards the input taxes amounting to ₱191,270.32, the Court in Division upheld the disallowance because the invoices and ORs pertaining thereto failed to adhere with the invoicing requirements under Section 110(A), in relation to Section 113 of the NIRC of 1997, as amended.

On October 25, 2023, petitioner filed a *Motion for Partial Reconsideration (of the Decision dated 29 September 2023)*, to which respondent filed its *Comment /Opposition (to the Motion for Partial Reconsideration dated 19 October 2023)* on November 21, 2023. The Court *a quo* promulgated the assailed Resolution on March 19, 2024.

PROCEEDINGS BEFORE THE COURT *EN BANC*

On April 2, 2024, petitioner filed a *Motion for Extension of Time to File Petition for Review*.[6]

The instant *Petition for Review* was filed on April 15, 2024.[7] Respondent filed its *Comment/Opposition (to the Petition for Review dated 15 April 2024)* on May 31, 2024.[8]

On July 4, 2024, the instant case was referred to the Philippine Mediation Center – Court of Tax Appeals (PMC-CTA) for mediation.[9] The parties, however, decided not to have their case mediated by the PMC-CTA.[10]

Thus, on November 27, 2024, the instant case was submitted for decision.[11]

ISSUES[12]

Petitioner raised the following issues for resolution of the Court *En Banc*:

1. Whether or not the Honorable Special First Division erred in upholding only in part the deficiency assessment against

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[6] *Rollo*, pp. 1 to 3.
[7] *Rollo*, pp. 5 to 17. Filed through registered mail and received by the Court on April 22, 2024.
[8] *Id.* at 60 to 68.
[9] *Id.* at 69.
[10] No Agreement to Mediate dated October 22, 2024, *Rollo*, p. 70.
[11] *Rollo*, p. 71.
[12] *Id.* at 9.

respondent for VAT for the period January 1 to June 30, 2017; and,

2. Whether or not respondent is liable to pay in full the deficiency VAT for the period from January 1 to June 30, 2017 in the aggregate amount of ₱3,492,741.09, plus delinquency interest, computed from August 31, 2019, until full payment.

ARGUMENTS

Petitioner submits that the Court in Division erred in partially granting respondent's *Petition for Review* and only upheld in part the deficiency VAT assessment against respondent for VAT for the period from January 1 to June 30, 2017. For petitioner, the NIRC of 1997, as amended, only allows invoices and official receipts (ORs) which are strictly compliant with the invoicing requirements, for purposes of substantiating input tax credits. Petitioner also argues that Exhibits "P-8" to "P-32", and Exhibits "P-38" to "P-54", which refers to Certifications and to Notarized Certification from respondent's suppliers, respectively, are considered hearsay evidence, thus, have no probative value.

Respondent, on the other hand, claims that petitioner failed to comply with Section 6, Rule 43 of the Rules of Court as the instant *Petition for Review* is not accompanied by the material portions of the record, and other supporting papers and does not contain concise statement of the facts and issues being assailed. Further, respondent contends that the Court *a quo* correctly ruled that petitioner erred in disallowing ₱2,525,107.63 worth of input taxes. Respondent posits that it cannot be held liable for deficiency VAT as its claim for input VAT was properly substantiated and established. Finally, respondent emphasizes that the factual findings of the Court in Division are binding and conclusive on this Court; thus, the admission of Exhibits "P-8" to "P-32" and "P-38" to "P-54" are proper.

RULING OF THE COURT *EN BANC*

The Court *En Banc* denies the instant *Petition for Review*.

Timeliness of the Petition for Review

Records show that petitioner received the assailed Resolution on March 21, 2024. Counting 15 days therefrom, petitioner had until April 5, 2024 within which to file his *Petition for Review* before the Court *En Banc*. On April 2, 2024, petitioner filed a *Motion for Extension to File Petition for*

Review[13] requesting for an additional period of 15 days from April 6, 2025, or until April 21, 2025, within which to file his *Petition for Review*, which was granted by this Court in a Minute Resolution dated April 5, 2024.[14] On April 15, 2024, petitioner timely filed his *Petition for Review*.[15]

The Court in Division correctly upheld in part the deficiency VAT assessment against respondent for the period January 1 to June 30, 2017.

Petitioner emphasizes that Sections 110(A) and 113 (A) and (B) of the NIRC of 1997, as amended, provide for substantiation, invoicing and accounting requirements of input tax credits before such credits can be creditable against output tax, which respondent allegedly failed to comply with. Moreover, petitioner further insists that Exhibits "P-8" to "P-32" and "P-38" to "P-54" are hearsay evidence and were not presented as evidence in the administrative level. Instead, petitioner asserts that the submission of a Notarized Certifications from suppliers is a mere afterthought on the part of respondent as these were dated in November 2020, which is more than a year after it filed the *Petition for Review*.

Respondent maintains that Exhibits "P-8" to "P-32" and "P-38" to "P-54" were properly admitted and considered by the Court in resolving the case. Respondent highlights that the Notarized Certifications, supported, confirmed and authenticated the details contained in the ORs and invoices, which were the main supporting documents for the input VAT. Respondent likewise reiterates that the findings of the Court *a quo* should not disturbed on appeal.

The Court *En Banc* finds for respondent.

The Court in Division, in the assailed Decision, already extensively discussed that the disallowance of the BIR on some of the input taxes credited by respondent against its output taxes for periods January 1 to June 30, 2017, which arose from the supposed failure of some invoices and/or ORs to adhere with substantiation and invoicing requirements under the law, was improper. The Court in Division found that the corrections and additions made by respondent's suppliers on pertinent invoices and ORs, i.e. the indication of VAT as a separate item, respondent's TIN and/or address, are supported by countersignatures, same with those of the authorized signatories appearing on said documents. Moreover, those countersignatures and signatures that are different are supported by notarized certifications issued by respondent's

[13] *Rollo*, pp. 1 to 3.
[14] *Id.* at 4.
[15] February 17, 2024 is a Saturday. Supra note 1.

suppliers confirming the: (1) specific sales invoices or ORs issued by the supplier to respondent with the invoice or receipt amount and VAT amount separately shown; (2) name of the authorized representative who counter-signed the corrections; and, (3) attestation that the VAT arising from the listed transactions were paid and declared and are reflected in the SLS attached to supplier's VAT return.

Sections 110 (A) and 113 (A) and (B) of the NIRC of 1997, as amended, provide:

> SECTION 110. Tax Credits. —
>
> (A) Creditable Input Tax. —
>
> (1) Any input tax evidenced by a VAT invoice or official receipt issued in accordance with Section 113 hereof on the following transactions shall be creditable against the output tax:
>
> (a) Purchase or importation of goods:
>
> (i) For sale; or
>
> (ii) For conversion into or intended to form part of a finished product for sale including packaging materials; or
>
> (iii) For use as supplies in the course of business; or
>
> (iv) For use as materials supplied in the sale of service; or
>
> (v) For use in trade or business for which deduction for depreciation or amortization is allowed under this Code, except automobiles, aircraft and yachts.
>
> (b) Purchase of services on which a value-added tax has been actually paid.
>
> SECTION 113. Invoicing and Accounting Requirements for VAT-Registered Persons. —
>
> (A) Invoicing Requirements. — A VAT-registered person shall, for every sale, issue an invoice or receipt. In addition to the information required under Section 237, the following information shall be indicated in the invoice or receipt:
>
> (1) A statement that the seller is a VAT-registered person, followed by his taxpayer's identification number (TIN); and
>
> (2) The total amount which the purchaser pays or is obligated to pay to the seller with the indication that such amount includes the value-added tax.

> (B) Accounting Requirements. — Notwithstanding the provisions of Section 233, all persons subject to the value-added tax under Sections 106 and 108 shall, in addition to the regular accounting records required, maintain a subsidiary sales journal and subsidiary purchase journal on which the daily sales and purchases are recorded. The subsidiary journals shall contain such information as may be required by the Secretary of Finance.

In relation thereto, Section 4.110-8 of the Revenue Regulations No. 16-05[16] provides:

> SECTION 4.110-8. Substantiation of Input Tax Credits. —
>
> (a) Input taxes for the importation of goods or the domestic purchase of goods, properties or services is made in the course of trade or business, whether such input taxes shall be credited against zero-rated sale, non-zero-rated sales, or subjected to the 5% Final Withholding VAT, must be substantiated and supported by the following documents, and must be reported in the information returns required to be submitted to the Bureau:
>
> (1) For the importation of goods — import entry or other equivalent document showing actual payment of VAT on the imported goods.
>
> **(2) For the domestic purchase of goods and properties — invoice showing the information required under Secs. 113 and 237 of the Tax Code.**
>
> (3) For the purchase of real property — public instrument i.e., deed of absolute sale, deed of conditional sale, contract/agreement to sell, etc., together with VAT invoice issued by the seller.
>
> **(4) For the purchase of services — official receipt showing the information required under Secs. 113 and 237 of the Tax Code.** (*Emphasis supplied*)

Based on the foregoing, an input tax may be credited or offset against output tax provided such is substantiated by a compliant VAT OR or invoice.

In the instant case, a portion of respondent's input tax credits were disallowed despite being substantiated by a VAT OR or invoice, albeit with certain corrections and additions made by respondent's suppliers thereon.

Nevertheless, the Court *En Banc* gives credit to the findings of the Court in Division that the corrections and additions were duly supported by explanations through certifications issued by respondent's suppliers. Hence, the Court in Division correctly upheld in part petitioner's deficiency VAT assessment and ordered respondent to pay ₱295,368.54.

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[16] Consolidated Value-Added Tax Regulations of 2005, September 1, 2005.

The Court *En Banc* notes that the Exhibits "P-8" to "P-32" and "P-38" to "P-54" pertaining to certifications and notarized certifications, respectively, were properly identified by respondent's Chief Finance Officer (CFO), Ms. May V. Heramia.

Section 22 of Rule 130 of the Revised Rules on Evidence, as amended, provide that:

> **SEC. 22.** *Testimony confined to personal knowledge.* – A witness can testify only to those facts which he or she knows of his or her personal knowledge; that is, which are derived from his or her own perception.

In admitting the foregoing documentary evidence, the Court in Division gave credit to Ms. Hermia's testimony as the CFO of respondent when she testified that she has personal knowledge of the signatures found in the Certifications and Notarized Certifications, viz.:

> ***Copies of the Suppliers' Certification, which I attest as true and faithful reproduction of the originals, are attached hereto and made an integral part hereof as "Exhibits "P-8" to "P-32".***
>
> 34. Q: **On the bottom page of the Certifications, there are signatures above the name of the following authorized representatives of the suppliers:**
>
> xxx xxx xxx
>
> **Whose signature are these?**
>
> A: These are the signatures of the authorized representatives mentioned above.
>
> 35. **Q: Why are you familiar with their signatures?**
>
> A: I have seen their signatures on documents upon which I was required to act and this I acquired knowledge of their signatures. (*Underscoring ours*)

Thus, the foregoing admitted exhibits were competent and relevant and were properly considered by the Court in Division.

Consequently, this Court *En Banc* finds no reason to reverse and set aside the assailed Decision and assailed Resolution.

WHEREFORE, in view of the foregoing, the **Petition for Review** filed on April 15, 2024 is **DENIED** for lack of merit. Accordingly, the assailed Decision dated September 29, 2023 and the assailed Resolution dated March 19, 2024 are **AFFIRMED.**

SO ORDERED.

CORAZON G. FERRER-FLORES
Associate Justice

WE CONCUR:

With due respect, please see Dissenting Opinion
MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes-Fajardo
With Concurrence
MARIAN IVY F. REYES-FAJARDO
Associate Justice

On leave
LANEE S. CUI-DAVID
Associate Justice

HENRY S. ANGELES
Associate Justice

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.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- *versus* -

EUROFRAGANCE PHILIPPINES, INC.,
Respondent.

CTA EB NO. 2899
(CTA Case No. 10169)

Present:

Del Rosario, P.J.,
Ringpis-Liban,
Manahan,
Bacorro-Villena,
Modesto-San Pedro,
Reyes-Fajardo,
Cui-David,
Ferrer-Flores, and
Angeles, JJ.

Promulgated:
JAN 26 2026 4:30

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DISSENTING OPINION

RINGPIS-LIBAN, J.:

With all due respect, I dissent.

The majority takes a more flexible view of the invoicing and substantiation requirements under the National Internal Revenue Code of 1997, as amended (1997 NIRC), and its implementing regulations. I am unable to share this approach. The entitlement to input tax credit is not an absolute right but a statutory privilege, expressly conditioned upon faithful compliance with the requirements set by law. Allowing deviations or reliance on extraneous documents may weaken the legislative framework, create uncertainty in tax administration, and compromise the integrity of the VAT system. In my view, strict compliance remains an essential safeguard to ensure accuracy, prevent abuse, and preserve the sound operation of our tax structure.

I.

Petitioner emphasizes that only invoices or official receipts that strictly comply with Sections 110 and 113 of the 1997 NIRC, in relation to Sections 4.110-1, 4.110-8, and 4.113-1(A) and (B) of Revenue Regulations (RR) No. 16-2005, may validly substantiate input tax credits. Respondent's supporting documents, however, were deficient. They did not separately indicate the VAT, and many bore countersignatures different from the original issuer.

Petitioner further questions the notarized certifications presented by respondent's suppliers, arguing that these constitute hearsay and lack probative value. The affiants were never presented in court and, consequently, petitioner was denied the opportunity to test their veracity through cross-examination. Even assuming that these certifications could be considered, they should have been submitted at the administrative level to allow the Bureau of Internal Revenue (BIR) to pass upon them in the first instance.

For its part, respondent asserts that the Court in Division correctly found the BIR to have erred in disallowing certain portions of its input tax credits applied against its output tax liabilities. Respondent further asserts that the input taxes in question were duly substantiated and sufficiently established in accordance with applicable law and regulations.

II.

The Assailed Decision of the Court in Division set aside the BIR's disallowance of a portion of respondent's input tax credits. It did so on three (3) principal grounds.

First, citing the 2016 Court of Tax Appeals (CTA) *En Banc* ruling in *Coral Bay Nickel Corporation v. Commissioner of Internal Revenue*[1] as its sole legal basis, the Court in Division held that *while a taxpayer is entitled to request its supplier to issue a compliant official receipt or invoice, it bears the corresponding obligation to ensure that any insertions or alterations therein are properly validated or countersigned by an authorized signatory.* In this light, the Court in Division reversed the disallowance of respondent's input taxes in the amount of ₱843,726.84, having found that the corrections reflected in the subject invoices and/or official receipts were duly supported by countersignatures consistent with the original signatures appearing on the face of said documents.

Second, the Court in Division likewise overturned the disallowance of input taxes amounting to ₱1,681,380.79, notwithstanding that the supporting

[1] CTA EB Nos. 1269 & 1270, June 29, 2016 ("*Coral Bay*").

invoices and/or official receipts bore countersignatures that differed from the original signatures appearing on the face of the documents. The Court held that such discrepancies were adequately rectified through the submission of notarized certifications issued by the respective suppliers, attesting to the following matters:

a. specific sales invoices or official receipts issued by the supplier to petitioner with the invoice/official receipt amount and VAT amount separately shown;

b. name of the authorized representative who countersigned the corrections; and

c. an attestation that the VAT arising from the listed transactions was paid and declared, and is reflected in the Summary List of Sales attached to supplier's VAT return.

Lastly, the Court in Division held that the invoices and/or official receipts issued by respondent's suppliers are proof of business transactions and are thus entitled to the disputable presumptions that: (1) private transactions have been fair and regular; and (2) ordinary course of business has been followed. It also noted the absence of any showing of irregularity or bad faith in the issuance of the invoices, official receipts, and notarized certifications by the respondent's suppliers. The Court in Division found these circumstances sufficient to justify the reversal of the BIR's disallowance of respondent's input tax, notwithstanding the noted discrepancies in the signatures and countersignatures on the face of said documents.

III.

A closer examination, however, shows that the Court in Division's reliance on these considerations lack adequate support in law and jurisprudence. While it sought to justify its conclusions by reference to *Coral Bay* and by invoking disputable presumptions of regularity, these grounds are not sufficient under the governing statutory provisions and controlling jurisprudence. The effect of this approach is to relax the invoicing and substantiation standards established by law, allowing deficiencies to be remedied through measures not contemplated in the 1997 NIRC or its implementing regulations.

The Court in Division erred in treating as a settled doctrine the proposition that a taxpayer has the right to request its supplier to issue a compliant official receipt or invoice but with the concomitant obligation on the part of the taxpayer to check whether the insertions or alterations were properly validated or countersigned by the authorized signatory. Such a remedial measure finds no basis in law, administrative regulations, or applicable jurisprudence. While it is true that the Court in Division merely cited this Court *En Banc*'s pronouncement in *Coral Bay*, it was nonetheless incorrect to treat said decision as if it were a binding precedent that must be followed in resolving the present controversy. As the Supreme Court *En Banc* aptly emphasized in *Commissioner of Internal Revenue v. San Roque Power Corporation*:[2]

> "…**CTA decisions do not constitute precedents, and do not bind this Court or the public.** That is why CTA decisions are appealable to this Court, which may affirm, reverse or modify the CTA decisions as the facts and the law may warrant. **Only decisions of this Court constitute binding precedents, forming part of the Philippine legal system.**" *(Emphasis and underscoring supplied)*

In *United Coconut Planters Bank v. Spouses Uy*,[3] the Supreme Court similarly clarified that the doctrine of *stare decisis* applies exclusively to decisions rendered by the Supreme Court. In that case, the Court expressly rejected the Court of Appeals' reliance on its own prior rulings as binding precedent in the resolution of subsequent cases. The Supreme Court held:

> "***Stare Decisis* applies only to cases decided by the Supreme Court**
>
> As above-mentioned, respondents bewail the reliance of the CA on *O'Halloran* arguing that it was not a binding precedent since it was not issued by this Court. In *De Mesa v. Pepsi-Cola Products Phils. Inc.*, the Court explained that the doctrine of *stare decisis* deems decisions of this Court binding on the lower courts, to wit:
>
>> The principle of *stare decisis et non quieta movere* is entrenched in Article 8 of the Civil Code, to wit:
>>
>> x x x x
>>
>> It enjoins adherence to judicial precedents. **It requires our courts to follow a rule already established in a final decision of the Supreme Court.** That decision becomes a judicial precedent to be followed in subsequent cases by all courts in the land. The doctrine of stare decisis is based on the principle that once a question of law has been examined and decided, it should be deemed settled and closed to further argument. (emphasis and underscoring supplied)
>
> In other words, the doctrine of *stare decisis* becomes operative only when judicial precedents are set by pronouncements of this Court to the exclusion of lower courts. It is true regardless whether the decisions of the lower courts are logically or legally sound as only decisions issued by this Court become part of the legal system. At the most, decisions of lower courts only have a persuasive effect. Thus, respondents are correct in contesting the application of the doctrine of

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[2] G.R. Nos. 187485, 196113 & 197156, February 12, 2013.
[3] G.R. No. 204039, January 10, 2018.

> *stare decisis* when the CA relied on decisions it had issued." *(Citations omitted)*

The reliance on the ruling in *Coral Bay* becomes even less tenable when one considers that the specific portion of the decision invoked in the Assailed Decision is not only lacking in clear legal foundation[4] but is also inconsistent with the express provisions of law and established jurisprudence.

Sections 110(A)(1), 113(A) and (B), and 237 of the 1997 NIRC in relation to Sections 4.110-1, 4.110-8, and 4.113-1(A) and (B) of RR No. 16-2005 clearly and comprehensively enumerate the invoicing and substantiation requirements that must be strictly observed by VAT-registered persons in order to claim input tax credits. There is nothing in these statutory provisions and administrative regulations that directly or even implicitly authorizes the validation of alterations or corrections in invoices or official receipts through the mere affixation of a countersignature. In the absence of any clear legal basis, this Court has no authority to craft a workaround — under the guise of judicial interpretation — that effectively relaxes the strict compliance required by law with respect to the invoicing and substantiation requirements. It is tantamount to engrafting upon the law something that has been omitted which someone believes ought to have been embraced.[5] Stated plainly, such an act constitutes judicial legislation, prohibited under the principle of separation of powers.

The subject pronouncement in *Coral Bay* likewise finds no support in existing jurisprudence. A review of relevant case law discloses the Supreme Court's consistent and unequivocal position on the mandatory nature[6] of strict compliance with the invoicing and substantiation requirements imposed on VAT-registered persons as a condition for the creditability of input tax against output tax. Notably, there is no Supreme Court decision that may be reasonably construed as sanctioning the remedial measure adopted by this Court in *Coral Bay*.

The Supreme Court clarified in *Abakada Guro Party List et al. v. The Honorable Executive Secretary et al.*,[7] that a VAT-registered person's entitlement to claim creditable input tax is a mere statutory privilege. Like any other statutory privilege, its exercise is conditioned upon strict compliance with the requirements prescribed by law.[8] Failure to satisfy these conditions precludes

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[4] A reading of this Court *En Banc*'s Decision in *Coral Bay* (CTA EB Nos. 1269 & 1270, June 29, 2016) reveals that it merely quoted a portion of the Resolution issued by this Court's Third Division in CTA Case No. 7895, dated January 27, 2015, which contains the subject pronouncement, without independently citing any legal basis. A perusal of the full text of the said Resolution further shows that the pronouncement was made without any supporting reference to statute, administrative regulation, or jurisprudence.
[5] *Tañada v. Yulo*, G.R. No. 43575, May 31, 1935.
[6] *Eastern Telecommunication Philippines, Inc. V. Commissioner of Internal Revenue*, G.R. No. 183531, March 25, 2025.
[7] G.R. Nos. 168056, 168207, 168461-63 & 168730, September 1, 2005.
[8] *Mohamed v. Republic*, G.R. No. 220674, December 2, 2021; *Cuaki Tan Si v. Republic*, G.R. No. L-18006, October 31, 1962; *Pedrosa v. Spouses Hill*, G.R. No. 120804, June 14, 1996.

the taxpayer from enjoying the privilege. Specifically, with respect to creditable input taxes, the condition refers to the invoicing and substantiation requirements, as **only a VAT invoice or official receipt that fully complies with these requirements can give rise to an input tax credit from domestic purchases of goods or services.**[9]

In addition, the Supreme Court in *Team Energy Corporation (formerly: Mirant Pagbilao Corporation and Southern Energy Quezon, Inc.)*,[10] underscored the importance of strict compliance with the invoicing and substantiation requirements, stating:

> "Strict compliance with substantiation and invoicing requirements is necessary considering VAT's nature and VAT system's tax credit method, where tax payments are based on output and input taxes and where the seller's output tax becomes the buyer's input tax that is available as tax credit or refund in the same transaction. It ensures the proper collection of taxes at all stages of distribution, facilitates computation of tax credits, and provides accurate audit trail or evidence for BIR monitoring purposes."

The Supreme Court has consistently and firmly required faithful compliance with the invoicing and substantiation requirements. Not even the provision that "the proceedings in the CTA shall not be governed strictly by technical rules of evidence"[11] qualifies as an excuse for less than strict compliance with the aforesaid requirements. This doctrine was emphasized by the Supreme Court in *Kepco Philippines Corporation v. Commissioner of Internal Revenue*,[12] to wit:

> "Although it is true that the CTA is not strictly governed by technical rules of evidence, **the invoicing and substantiation requirements must, nevertheless, be followed because it is the only way to determine the veracity of Kepco's claims**. Verily, the CTA *En Banc* correctly disallowed the input VAT that did not meet the required standard of substantiation." *(Emphasis supplied)*

Apart from its reliance on *Coral Bay*, the Court in Division also erred in allowing the validation of alterations or corrections in respondent's invoices and/or official receipts through notarized certifications issued by respondent's suppliers. This approach, however well-intentioned, effectively departs from the rule on strict compliance with the invoicing and substantiation requirements by permitting the use of extraneous documents to cure the deficiencies in respondent's invoices and/or official receipts.

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[9] *Commissioner of Internal Revenue v. Philex Mining Corporation*, G.R. No. 230016, November 23, 2020.
[10] G.R. Nos. 197663 & 197770, March 14, 2018.
[11] Sec. 8, RA 1125, as amended.
[12] G.R. No. 181858, November 24, 2010.

The invocation of disputable presumptions that: (a) private transactions have been fair and regular; and (b) the ordinary course of business has been followed, cannot cure the deficiencies found in respondent's invoices and/or official receipts. The very existence of deficiencies in the subject invoices and/or official receipts negates the applicability of these presumptions. To allow such presumptions to prevail despite evident non-compliance with the invoicing and substantiation requirements would render the rule meaningless.

Petitioner also correctly pointed out that the notarized certifications admitted into evidence are considered hearsay, as the individuals who executed said documents were not presented in court for cross-examination.

Hearsay is a statement **other than one made by the declarant while testifying at a trial or hearing**, offered to prove the truth of the facts asserted therein.[13] The notarized certifications fall within this definition. The exclusion of hearsay evidence is anchored on three reasons: (1) **absence of cross-examination**; (2) absence of demeanor evidence; and (3) absence of oath.[14] Due to the failure to present during trial the individuals who executed the said documents, the petitioner was denied the opportunity to cross-examine them and to test the veracity of their statements as contained in those documents.

Being hearsay, the notarized certifications are lacking in probative value, regardless of whether their admission into evidence was objected to or not, as aptly held in *Republic v. Galeno*,[15] to wit:

> "Notably, while it is true that the public prosecutor who represented petitioner interposed no objection to the admission of the foregoing evidence in the proceedings in the court below, it should be borne in mind that '**hearsay evidence, whether objected to or not, has no probative value unless the proponent can show that the evidence falls within the exceptions to the hearsay evidence rule,'** which do not, however, obtain in this case. Verily, **while respondent's documentary evidence may have been admitted due to the opposing party's lack of objection, it does not, however, mean that they should be accorded any probative weight**. The Court has explained that:
>
> > The general rule is that hearsay evidence is not admissible. However, the lack of objection to hearsay testimony may result in its being admitted as evidence. But one should not be misled into thinking that such declarations are thereby impressed with probative value. Admissibility of evidence should not be equated with weight of evidence. **Hearsay evidence**

[13] Sec. 37, Rule 130, Revised Rules of Evidence (A.M. No. 19-08-15-SC).
[14] *Dantis v. Manghinang, Jr.*, G.R. No. 191696, April 10, 2013; *Jose v. Angeles*, G.R. No. 187899, October 23, 2013; *Lim v. People*, G.R. No. 211977, October 12, 2016; *People v. Reales*, G.R. Nos. 258182 & 259950, January 22, 2024.
[15] G.R. No. 215009, January 23, 2017.

> **whether objected to or not cannot be given credence for it has no probative value.**" *(Emphasis supplied and citations omitted)*

The fact that these certifications were notarized is immaterial. Notarized documents, as public documents, are only considered as *prima facie* evidence of their due execution and date of issuance but do not constitute *prima facie* evidence of the facts stated therein. The Supreme Court clearly elucidated this matter in *Anido v. Republic*,[16] stating:

> "Nevertheless, while a notarized document is *admissible* in evidence without need for authentication, its *probative value* is another matter. When a document is admitted in evidence, it only means that the court receives it as such; on the other hand, its probative value depends on whether the document *proves* a fact in issue.
>
> The probative value of a public document, as defined in Rule 132, Section 19 of the Rules of Court, is ordinarily derived from its status as *prima facie* evidence of the facts stated therein under Rule 132, Section 23 of the Rules of Court. <u>However, not all public documents are *prima facie* evidence of their contents.</u>
>
> <u>Under Rule 132, Sections 23 and 30 of the Rules of Court, a notarized public document, as a general rule, is *prima facie* evidence only of its execution but *not* of the facts stated therein.</u> The reason for the rule pertains to the presumption of regularity in the performance of official functions by a public officer. In notarized documents, only the jurat or acknowledgment is accomplished by a public officer, i.e., the notary public. Hence, only the statements in the jurat and acknowledgment of a notarized document enjoy the presumption of regularity and considered to be *prima facie* true x x x
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> <u>Certainly, the fact of notarization, *per se*, is not a guarantee of the *validity* of the contents of a document because it is not the function of the notary public to validate the statements contained therein.</u> While the notary public is required to administer an oath to the affiant and the person acknowledging a document before him or her, the mere fact of notarization is not a confirmation of the truthfulness or veracity of the statements contained in the instrument.
>
> <u>*Thus, as a rule, notarized documents are prima facie evidence only of their due execution and authenticity, but not the truth of their contents.*</u> Such *prima facie* evidence refers only to the *official acts* of the notary public bearing on the same document. That is, only those statements made by the notary public in the notarial certificate in relation to the notarial acts enumerated in Rule II of A.M. No. 02-8-13-SC or the 2004 Rules on Notarial Practice, including the date of the notarial act appearing

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[16] G.R. No. 253527, October 21, 2024.

thereon, are presumed to be correct." *(Underscoring supplied and citations omitted)*

In light of the foregoing, I find no sufficient basis to overturn the BIR's disallowance of a portion of the respondent's input tax credits applied against its output tax liabilities. Accordingly, the deficiency tax assessment issued against the respondent should be upheld in its entirety.

ALL TOLD, I vote to **GRANT** the Petition for Review. The Assailed Resolution dated March 19, 2024 of the Special First Division in CTA Case No. 10169 shall be **REVERSED AND SET ASIDE.**

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

EUROFRAGANCE PHILIPPINES, INC.,
Respondent.

CTA EB No. 2899
(CTA Case No. 10169)

Present:

RINGPIS-LIBAN, PJ
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and
ANGELES, *JJ.*

Promulgated:
JAN 26 2026 4:30 P

x- x

CONCURRENCE

REYES-FAJARDO, *J.*:

To recall, the Bureau of Internal Revenue (BIR)'s Value-Added Tax (VAT) assessment issued against respondent for periods January 1, 2017 to June 30, 2017 came into the fore, because the BIR disallowed input VAT credited by respondent against its output VAT, in the amount of ₱2,716,377.95. The *ponencia* sustained the Court of Tax Appeals – Special First Division (CTA in Division)'s conclusion that the BIR's disallowance is correct, only to the extent of ₱191,270.32.

I agree. I, however, pen this to further reinforce the CTA in Division's conclusion.

True, there is no express provision in the 1997 National Internal Revenue Code (NIRC), as amended, nor in its implementing rules and regulations, providing for the treatment of invoices and ORs containing alterations, insertions, or additions for input VAT purposes. Neither is there any Supreme Court decision particularly addressing said matter. Though decisions of the CTA are not binding precedents, they are persuasive in character,[1] necessitating the need to survey the same.

In *Coral Bay Nickel Corporation v. Commissioner of Internal Revenue (CNBC)*,[2] the Court *En Banc* disallowed ₱13,178,915.64 worth of input taxes from therein claimant's refund claim because the insertions and alterations in the supporting invoices or official receipts (ORs) were without verified countersignatures.

In *Commissioner of Internal Revenue v. Pilipinas Kyohritsu, Inc. (PKI)*,[3] the Court *En Banc* refused to lend credence on computerized invoices/ORs with handwritten insertions because "...doubt exists as to the veracity of the details on the computerized receipts/invoices which were inserted manually by writing." *PKI*, adopting the CTA in Division's ruling, added that "... handwritten details/information inserted in the receipts/invoices must only be made by authorized signatories."

What *CNBC* and *PKI* commonly convey is that insertions and/or alterations in supporting invoices or ORs, ***sans*** proper verification or validation of the authority of the signatories therein, should be disregarded. In reverse, insertions and/or alterations in supporting invoices or ORs **with** proper verification or validation of the authority of the signatories therein should be recognized.

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1 See *Commissioner of Internal Revenue v. Mindanao II Geothermal Partnership*, G.R. No. 253003, January 24, 2024.

2 CTA EB Nos. 1269 and 1270, June 29, 2016. Penned by Associate Justice Amelia R. Cotangco-Manalastas (Ret.). Presiding Justice Roman G. Del Rosario (Ret.), and Associate Justices Associate Justices Juanito C. Castañeda, Jr. (Ret.), Lovell R. Bautista (Ret.), Erlinda P. Uy (Ret.), Esperanza R. Fabon-Victorino (Ret.), Cielito N. Mindaro-Grulla (Ret.), and Ma. Belen M. Ringpis-Liban [now Presiding Justice], concurring. Associate Justice Caesar A. Casanova (Ret.), on Official Business.

3 CTA EB Nos. 2382 and 2395, February 22, 2022. Penned by Associate Justice [now Presiding Justice] Ma. Belen M. Ringpis-Liban. Presiding Justice Roman G. Del Rosario (Ret.), Associate Justices Juanito C. Castañeda, Jr. (Ret.), Erlinda P. Uy (Ret.), Catherine T. Manahan (Ret.), Jean Marie A. Bacorro-Villena, Maria Rowena Modesto-San Pedro, Marian Ivy F. Reyes-Fajardo and Lanee S. Cui-David, concurring.

Prescinding from the foregoing observations, the CTA in Division committed no reversible error in considering the amount of ₱2,525,107.63 as respondent's valid input VAT credit. Consider:

First. Input taxes worth ₱843,726.84 should be allowed as credit because it corresponds to invoices and ORs[4] with proper corrections and additions, and supported by countersignatures, same with those of the authorized signatories appearing on said documents.[5]

Second. Input taxes worth ₱1,681,380.79 are supported by invoices and ORs[6] which have insertions or corrections, and containing countersignatures *different* from the original signatories thereon. Nevertheless, the same should likewise be allowed as input VAT credit.

To be precise, these invoices and ORs have corresponding notarized certifications[7] from respondent's suppliers indicating: (1) specific sales invoices or ORs issued by the supplier to respondent with the invoice/receipt amount and VAT amount separately shown; (2) name of the authorized representative who counter-signed the corrections or insertions; and (3) attestation that the VAT arising from the listed transactions were paid and declared, and are reflected in the Summary List of Sales attached to supplier's VAT return.

These notarized certifications in turn were properly identified by respondent's Chief Finance Officer (CFO) May V. Heramia;[8] hence, the same are adequate to validate the countersignatures found on such invoices and ORs. Specifically, Heramia attested that said notarized certifications were issued by the authorized representatives of respondent's suppliers.[9] She based her attestation on the fact that "[she has] seen their signatures on documents upon which [she] was required to act and thus [she] acquired knowledge of their

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4 The full list of these invoices and ORs are found on page 20 of the assailed Decision. *Rollo*, p. 44.

5 See page 20, Decision dated September 29, 2023. *Rollo*, p. 44.

6 The list of these invoices and ORs are found on pages 22-23 of the assailed Decision. *Id.* at pp. 46-47.

7 Exhibits "P-8" to "P-32" and "P-38" to "P-54."

8 Heramia for brevity.

9 Answer to Question No. 34, Judicial Affidavit of Heramia (Exhibit "P-59"). Docket (CTA Case No. 10169), pp. 193-195.

signatures." [10] Being respondent's CFO, Heramia, too, possesses custody of respondent's corporate and financial records of its operations,[11] including the *buying* and selling of goods, commodities, wares and merchandise, among others.[12] Without doubt, Heramia holds sufficient personal knowledge about respondent's purchase transactions, their corresponding documentation, as well as the signatures of the authorized representatives of respondent's suppliers. Therefore, Heramia's validation that said notarized certifications were issued by the authorized representatives of respondent's suppliers merits positive recognition.

On top of the notarized certifications with Heramia's validation, the issuance of invoices and ORs by respondent's suppliers, along with their corresponding documentation relative to respondent's purchases, are proof of business transactions; thus, are presumed: (a) fair and regular; and (2) ordinary course of business has been followed.[13]

Summing it up, respondent satisfactorily established that the countersignatures in the pertinent [14] invoices and ORs, though different from the original authorized signatories thereon, are that of respondent's suppliers' authorized representatives. Though the burden of evidence[15] is on the BIR to weaken or tarnish respondent's evidence, no countervailing evidence was provided by the BIR. Therefore, the input taxes corresponding thereon, in the amount of ₱1,681,380.79, should have been allowed as respondent's input VAT credit against its output VAT.

Finally. For a valid input tax credit to arise, a VAT invoice or official receipt must be compliant with the substantiation

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10 Answer to Question No. 35, Judicial Affidavit of Heramia (Exhibit "P-59"). *Id.* at p. 195.

11 Answer to Question No. 6, Judicial Affidavit of Heramia (Exhibit "P-59"). *Id.* at pp. 183-184.

12 Exhibit "P-1." *Id.* at pp. 715-741.

13 See page 21, Decision dated September 29, 2023. *Rollo,* p. 45.

14 *Supra* note 6.

15 **Section 1.** *Burden of proof and burden of evidence.* - ...

> **Burden of evidence is the duty of a party to present evidence sufficient to establish or rebut a fact in issue to establish a** *prima facie* case. Burden of evidence may shift from one party to the other in the course of the proceedings, depending on the exigencies of the case. (1a) (Boldfacing mine)

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requirements under Section 113 of the NIRC, as amended.[16] Out of input taxes amounting to ₱2,716,377.95 disallowed by the BIR, respondent successfully proved, albeit in part, input taxes amounting to ₱2,525,107.63.[17] pertain to invoices and ORs containing alterations and corrections, which were made, and countersigned by the authorized representatives of respondent's suppliers. *A fortiori,* these invoices and ORs are deemed to contain the complete information required under the law. For this reason, the CTA in Division aptly found that: (1) petitioner erred in disallowing input taxes pertaining to said invoices and ORs, to the extent of ₱2,525,107.63; and (2) respondent is liable for basic deficiency VAT in the amount of ₱191,270.32.

All said, I **CONCUR** with the *ponencia.*

Marian Ivy F. Reyes - Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

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16 See *Commissioner of Internal Revenue v. Philex Mining Corporation,* G.R. No. 230016, November 23, 2020.

17 ₱843,726.84+₱1,681,380.79.