REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

MANUEL B. PALAGANAS doing business under the name and Style STEMIKO COMMERCIAL,
Petitioner,

CTA Case No. 8394

- versus-

Members:

Castañeda, Jr., *Chairperson*
Casanova, and
Cotangco-Manalastas, *JJ.*

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Promulgated:

SEP 17 2014

3:25 p.m.

x- x

DECISION

COTANGCO-MANALASTAS, *J.:*

This is a Petition for Review filed on December 14, 2011 by petitioner Manuel B. Palaganas for the review of the Preliminary Collection Letter dated October 12, 2010 and the assessments issued by respondent Commissioner of Internal Revenue against petitioner for alleged total tax liability of Php28,657,353.87.

THE FACTS

Petitioner is a Filipino, of legal age, married and doing business under the name and style Stemiko Commercial, with office address located at 11-A Sunblest Compound, KM 23, West Service Road, Cupang, Muntinlupa City.[1]

[1] Par. 2, Joint Stipulation of Facts and Issues (JSFI), docket, pp. 88-89.

Respondent is the Commissioner of the Bureau of Internal Revenue (BIR), the government agency officially responsible for the assessment and collection of all national internal revenue taxes, fees and charges and the enforcement of all forfeitures, penalties and fines connected with such taxes. She may be served with summons, notices and other legal processes at the 4th Floor, BIR National Office Building, Agham Road, Diliman, Quezon City.

Petitioner received a Preliminary Collection Letter dated October 12, 2010 for the collection of his alleged unpaid tax liability in the amount of Php28,657,353.87, inclusive of twenty-five percent (25%) surcharge and twenty percent (20%) interest.[2]

On November 18, 2010, respondent issued a Warrant of Distraint and/or Levy [3]. Thereafter, respondent issued two Notices of Tax Lien[4] dated November 30, 2010, addressed to the City Assessor and to the Registry of Deeds of Muntinlupa City.

On May 25, 2011, petitioner filed a Letter-Protest dated May 22, 2011 with the Collection Section of Revenue District Office No. 53B of Muntinlupa City, protesting the aforesaid Preliminary Collection Letter.[5]

Alleging that respondent failed to act on his Letter-Protest within the 180-day period given to respondent, which purportedly expired on November 21, 2011, petitioner filed the instant Petition for Review with this Court on December 14, 2011.

Respondent filed her Answer[6] through registered mail on February 6, 2012, where she interposed the following special and affirmative defenses:

> "6) The assessments in question were made and issued in accordance with law, rules and regulations;

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[2] Exhibit "A".
[3] Exhibit "G".
[4] Exhibits "H" and "I".
[5] Par. 8, JSFI, docket, p. 90.
[6] Docket, pp. 56-60.

7) The Preliminary Assessment Notice dated July 29, 2009 was received by the Petitioner on November 6, 2009;

8) The Amended Preliminary Assessment dated January 18, 2010 was received by Petitioner via Registered Mail on April 21, 2010;

9) The Final Assessment Notice dated January 28, 2010 was received by Petitioner via Registered Mail on April 21, 2010;

10) Verification of the records disclosed that the deficiency Income Tax and VAT resulted from the Reconciliation of Listing for Enforcement (RELIEF) and Third Party Matching – BOC Data Program as declared in Petitioner's tax returns, hence assessed in accordance with Section 31, 32, 106 and 108 of the 1997 NIRC, as amended and RMO No. 32-2007;

11) Under Section 228 of the Tax Code of 1997, as implemented by Revenue Regulations No. 12-99, assessment notice may be protested administratively by filing a request for reconsideration or reinvestigation, in such form and manner as may be prescribed by implementing rules and regulations, within thirty (30) days from receipt of the assessment, otherwise the assessment shall become final, executory and demandable;

12) The petitioner failed to file a protest within thirty (30) days from receipt of the assessments, thus, the assessments have long become final, executory and demandable;

13) The Assessment Notices on Income Tax and VAT, both dated January 28, 2010, clearly show compliance with the requirements under Section 228 of the NIRC as implemented by Revenue Regulations No. 12-99. Petitioner was duly informed of the facts, applicable law, rules and regulations on which the assessment was based;

14) Assessment are prima facie presumed correct and made in good faith. The taxpayer has the duty of proving otherwise. In the absence of proof of any irregularities in the performance of official duties, an assessment will not be disturbed. (*Aban, Law of Basic Taxation in the Philippines, 1st Edition, p. 109*);

15) Finally, Petitioner should be reminded that taxes are important because it is the lifeblood of the government and so should be calculated without unnecessary hindrance

> (*Commissioner vs. Algue, Inc. L-28896, 17 February 1988*). Taxes are enforced proportional contribution from persons and property levied by the state, thus, no one is considered entitled to recover that which he must give up to another – *Non videtur quisquam id capere quod ei necesse est alii restitutere.*"

Petitioner filed his Reply[7] on February 14, 2012, asserting that neither he nor any authorized person received any notices from respondent, which is vital in order for petitioner to be given due process and that the assessment was gravely erroneous as the income treatment mentioned therein was wrong.

A Notice of Pre-Trial Conference was issued by the Court on February 10, 2012, setting the case for pre-trial conference on March 15, 2012.[8] Accordingly, petitioner's Pre-Trial Brief[9] was filed on March 8, 2012 and Respondent's Pre-Trial Brief[10] was filed on March 14, 2012.

During trial, upon motion of petitioner, the Court commissioned Danilo Y. Ponay as the Independent Certified Public Accountant (CPA) of this case to examine and verify petitioner's voluminous documents.[11]

Petitioner's testimonial and documentary evidence, except Exhibits "Y-52" to "Y-55" and "FF-39", were admitted on May 30, 2013[12] and August 12, 2013[13]. For her part, respondent's pieces of evidence were admitted on November 8, 2013 and January 13, 2014.[14]

The case was submitted for decision on April 1, 2014[15] considering the Memorandum for the Petitioner[16] filed on March 17, 2014 and respondent's Memorandum[17] filed through registered mail on March 14, 2014 and received by

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[7] Docket, pp. 61-66.
[8] Docket, p. 67.
[9] Docket, pp. 68-76.
[10] Docket, pp. 78-81.
[11] Minutes of the hearing held on September 26, 2012, docket, p. 151.
[12] Resolution dated May 30, 2013, docket, pp. 504-505.
[13] Minutes of the hearing held on August 12, 2013, docket, p. 542; Resolution dated August 12, 2013, docket pp. 544-545.
[14] Resolutions dated November 8, 2013 and January 13, 2014, docket, pp. 603-604 and 667-668, respectively.
[15] Resolution dated April 1, 2014, docket, p. 713.
[16] Docket, pp. 679-703.
[17] Docket, pp. 705-711.

the Court on March 27, 2014. Subsequently, petitioner filed a Reply-Memorandum on April 2, 2014.

ISSUES

The parties submitted the following issues[18] for the Court's disposition:

> "9. Whether Petitioner received his copy of the Preliminary Assessment Notice dated 29 July 2009, the Amended Preliminary Assessment Notice dated 18 January 2010, and/or the Final Assessment Notice dated 28 January 2010.
>
> 10. Whether Respondent complied with the due process requirement as prescribed under Section 228 of the National Internal Revenue Code of 1997 and Revenue Regulations (R.R.) No. 12-99 with regard to the issuance of a deficiency tax assessment.
>
> 11. Whether Petitioner is liable for the respective amounts of Php7,952,259.16 as Deficiency Value Added Tax and Php20,705,094.71 as Deficiency Income Tax for the year 2006.
>
> 12. Whether the assessment has become final and executory."

DISCUSSION/RULING

We begin with the pivotal issue: *whether or not petitioner received notices on the questioned assessment of respondent.*

Petitioner insists that it did not receive any notice of assessment, subject of the Preliminary Collection Letter (PCL), whether a Preliminary Assessment Notice (PAN) or a Formal Assessment Notice (FAN). He alleges that he came to know of the said assessment only when he received the PCL and subsequently secured a copy of respondent's records.

[18] Docket, pp. 90-91.

Petitioner contends that the service of the said notices is important because he is informed of the legal and factual bases of the assessment through the notices. Failure to receive the said notices is tantamount to a denial of due process of law.

Furthermore, petitioner posits that it is mandatory on respondent to prove that the aforesaid notices were indeed properly served following his denial of their receipt. But, respondent failed to do so. Petitioner continues that the PAN was served to a person who is neither known to him, nor his employee or authorized representative. The Revenue Officer who supposedly served the PAN merely assumed that the recipient was an employee of petitioner. In the same vein, petitioner claims that respondent improperly served the amended PAN and FAN, which were allegedly sent through registered mail, because the person who received them was neither petitioner nor his authorized representative.

On the other hand, respondent maintains that the PAN was personally received by a certain Roselyn Olaera and that the amended PAN and FAN were sent through registered mail and received by petitioner as shown by the registry return receipts. Considering so, there is no denial of due process. Also, respondent argues that petitioner should not have waited for the 180-day period to lapse but instead should have filed with the Court an appeal 30 days from receipt of the PCL and Warrant of Distraint and Levy, which are considered as respondent's final decision. This means that petitioner should have filed the instant petition sometime in June 2011, which was 30 days from the receipt of the PCL sometime in May 2011. Thus, petitioner belatedly filed the petition on December 14, 2011. In addition, respondent claims that the FAN had become final and executory when petitioner failed to file a protest thereto.

An in-depth perusal of the facts of the instant case and a thorough evaluation of the arguments and issues raised by the parties prove that the instant Petition for Review is meritorious.

The mandatory nature of the requirement of informing the taxpayer of the assessment is adequately established in the provisions of law and revenue regulations pertaining to the due process requirement in the issuance of assessments. The pertinent portions of Section 228 of the National Internal Revenue Code (NIRC) of 1997, as amended, and Section 3 of Revenue Regulations (RR) No. 12-99 are quoted hereunder for ready reference:

> SEC. 228. ***Protesting of Assessment.*** - **When the Commissioner or his duly authorized representative finds that proper taxes should be assessed, he shall first notify the taxpayer of his findings:** *Provided, however,* That a preassessment notice shall not be required in the following cases:
>
> (a) When the finding for any deficiency tax is the result of mathematical error in the computation of the tax as appearing on the face of the return; or
>
> (b) When a discrepancy has been determined between the tax withheld and the amount actually remitted by the withholding agent; or
>
> (c) When a taxpayer who opted to claim a refund or tax credit of excess creditable withholding tax for a taxable period was determined to have carried over and automatically applied the same amount claimed against the estimated tax liabilities for the taxable quarter or quarters of the succeeding taxable year; or
>
> (d) When the excise tax due on excisable articles has not been paid; or
>
> (e) When an article locally purchased or imported by an exempt person, such as, but not limited to, vehicles, capital equipment, machineries and spare parts, has been sold, traded or transferred to non-exempt persons.
>
> **The taxpayers shall be informed in writing of the law and the facts on which the assessment is made; otherwise, the assessment shall be void.**
>
> Within a period to be prescribed by implementing rules and regulations, the taxpayer shall be required to respond to said notice. If the taxpayer fails to respond, the Commissioner or his duly authorized representative shall issue an assessment based on his findings.
>
> Such assessment may be protested administratively by filing a request for reconsideration or reinvestigation within thirty (30) days from receipt of the assessment in such form

and manner as may be prescribed by implementing rules and regulations. Within sixty (60) days from filing of the protest, all relevant supporting documents shall have been submitted; otherwise, the assessment shall become final.

If the protest is denied in whole or in part, or is not acted upon within one hundred eighty (180) days from submission of documents, the taxpayer adversely affected by the decision or inaction may appeal to the Court of Tax Appeals within thirty (30) days from receipt of the said decision, or from the lapse of the one hundred eighty (180)-day period; otherwise, the decision shall become final, executory and demandable. (*Emphasis supplied)*

SECTION 3. ***Due Process Requirement in the Issuance of a Deficiency Tax Assessment.*** -

3.1 Mode of procedures in the issuance of a deficiency tax assessment:

xxx xxx xxx

3.1.2 ***Preliminary Assessment Notice (PAN)***. - If after review and evaluation by the Assessment Division or by the Commissioner or his duly authorized representative, as the case may be, it is determined that there exists sufficient basis to assess the taxpayer for any deficiency tax or taxes, **the said Office shall issue to the taxpayer, at least by registered mail, a Preliminary Assessment Notice (PAN) for the proposed assessment, showing in detail, the facts and the law, rules and regulations, or jurisprudence on which the proposed assessment is based** (see illustration in ANNEX A hereof). If the taxpayer fails to respond within fifteen (15) days from date of receipt of the PAN, he shall be considered in default, in which case, a formal letter of demand and assessment notice shall be caused to be issued by the said Office, calling for payment of the taxpayer's deficiency tax liability, inclusive of the applicable penalties.

xxx xxx xxx

3.1.4 *Formal Letter of Demand and Assessment Notice.* - **The formal letter of demand and assessment notice shall be issued by the Commissioner** or his duly authorized representative. **The letter of demand calling for payment of the taxpayer's deficiency tax or taxes shall state the facts, the law, rules and regulations, or jurisprudence on which the assessment is based, *otherwise, the formal letter of demand and assessment notice shall be void*** (see illustration in ANNEX B hereof). The same shall be sent to the taxpayer only by registered

> mail or by personal delivery. **If sent by personal delivery, the taxpayer or his duly authorized representative shall acknowledge receipt thereof in the duplicate copy of the letter of demand, showing the following: (a) His name; (b) signature; (c) designation and authority to act for and in behalf of the taxpayer, if acknowledged received by a person other than the taxpayer himself; and (d) date of receipt thereof**. (*Emphasis supplied)*

The above provisions leave no room for argument. The afore-quoted Section 228 clearly mandates that when respondent determines the need to assess proper taxes, the taxpayer shall first be informed of the findings through a pre-assessment notice, except in those enumerated cases when a pre-assessment notice is not necessary. It also requires that taxpayers must be informed of the facts and law upon which the assessment was made; otherwise, the **assessment will be void**. In addition, the taxpayer is granted the opportunity to protest the assessment within thirty (30) days from receipt thereof and if the protest is denied or not acted upon by respondent within a given period of time, the taxpayer is given another remedy of filing an appeal before this Court.

Similarly, Section 3 of RR No. 12-99, which laid down the due process requirement in the issuance of a deficiency tax assessment, clearly requires the sending of the PAN and the FAN by respondent and the receipt thereof by the taxpayer as part of due process in the issuance of assessments.

In the case of *Commissioner of Internal Revenue vs. Reyes*[19], the Supreme Court categorically ruled that the assessment is void if there is no valid notice sent. The rationale being: "[t]he law imposes a substantive, not merely a formal, requirement. To proceed heedlessly with tax collection without first establishing a valid assessment is evidently violative of the cardinal principle in administrative investigations: that taxpayers should be able to present their case and adduce supporting evidence".

The above ruling was substantially echoed by the Supreme Court in the subsequent case of *Commissioner of Internal Revenue vs. Metro Star Superama, Inc.*[20], thus:

[19] G.R. Nos. 159694 and 163581, January 27, 2006.
[20] G.R. No. 185371, December 8, 2010.

"xxx are the requirements of due process satisfied if only the FAN stating the computation of tax liabilities and a demand to pay within the prescribed period was sent to the taxpayer?

The answer to these questions requires an examination of Section 228 of the Tax Code which reads:

xxx xxx xxx

Indeed, Section 228 of the Tax Code clearly requires that the taxpayer must first be informed that he is liable for deficiency taxes through the sending of a PAN. He must be informed of the facts and the law upon which the assessment is made. The law imposes a substantive, not merely a formal, requirement. To proceed heedlessly with tax collection without first establishing a valid assessment is evidently violative of the cardinal principle in administrative investigations - that taxpayers should be able to present their case and adduce supporting evidence.

This is confirmed under the provisions R.R. No. 12-99 of the BIR which pertinently provide:

xxx xxx xxx

From the provision quoted above, it is clear that the **sending of a PAN to taxpayer to inform him of the assessment made is but part of the 'due process requirement in the issuance of a deficiency tax assessment,' the absence of which renders nugatory any assessment** made by the tax authorities. The use of the word ***'shall'* in subsection 3.1.2 describes the mandatory nature of the service of a PAN**. The persuasiveness of the right to due process reaches both substantial and procedural rights and the failure of the CIR to strictly comply with the requirements laid down by law and its own rules is a denial of Metro Star's right to due process. Thus, for its **failure to send the PAN stating the facts and the law on which the assessment was made as required by Section 228 of R.A. No. 8424, the assessment made by the CIR is void**." (*Emphasis supplied)*

Moreover, the Supreme Court in the case of *Estate of the Late Juliana Diez Vda. De Gabriel vs. Commissioner of Internal Revenue*[21] held that it is a requirement of due process that the taxpayer must actually receive the assessment, *to wit*:

[21] G.R. No. 155541, January 27, 2004.

> "xxx **the foregoing rule requires that the notice be sent to the taxpayer, and not merely to a disinterested party**. Although there is no specific requirement that the taxpayer should receive the notice within the said period, **due process requires at the very least that such notice actually be received**. In *Commissioner of Internal Revenue v. Pascor Realty and Development Corporation*, we had occasion to say:
>
> > An assessment contains not only a computation of tax liabilities, but also a demand for payment within a prescribed period. It also signals the time when penalties and interests begin to accrue against the taxpayer. **To enable the taxpayer to determine his remedies thereon, due process requires that it must be served on and received by the taxpayer."** *(Emphasis supplied)*

Applying the above legal principles and doctrines to the present case, the Court finds that petitioner's right to due process of law was violated when the subject assessment was issued.

It bears reiterating that respondent claims that a PAN was sent to petitioner through personal delivery and the amended PAN and FAN were sent through registered mail. However, petitioner denies receiving them.

To contradict the denial of petitioner, respondent presented the PAN (Exhibit "9") bearing the signature of a certain person named "Roselyn Olaera" and the date "November 6, 2009" (Exhibit "10"), and the Registry Return Receipts (Exhibits "12" and "14") relative to the amended PAN and FAN. Respondent also presented the testimony of Ms. Rebecca Mallorca who purportedly served the subject notices.

However, the Court finds that the above pieces of evidence failed to satisfactorily prove that the subject assessment notices were indeed received by petitioner in accordance with law and pertinent jurisprudence.

Petitioner denies that he knows Roselyn Olaera, or that the latter is his employee or authorized representative. Thus, it becomes incumbent upon respondent to present controverting documentary or testimonial evidence thereto. As stressed by petitioner in his Memorandum, Ms. Mallorca admitted that she merely assumed that Roselyn Olaera was an employee of petitioner and was authorized to receive the PAN, premised on the allegation that "Roselyn Olaera" was the only person in the office at the time the PAN was supposedly delivered. It was further testified that no other effort was exerted by Ms. Mallorca to determine if Roselyn Olaera was definitely an employee of petitioner or authorized agent. Pertinent portions of the cross-examination of Ms. Rebecca Mallorca during the September 11, 2013 hearing are quoted as follows:

> ATTY. LUGO:
> Q. The Preliminary Assessment Notice dated July 29, 2009, did you personally serve the same?
>
> MS. MALLORCA:
> A. Yes.
>
> ATTY. LUGO:
> Q. Are you the one who serve the same?
>
> MS. MALLORCA:
> A. Yes.
>
> ATTY. LUGO:
> Q. And was it received personally by petitioner?
>
> MS. MALLORCA:
> A. It was received by certain Rosalyn Abera [Roselyn Olaera], the one available at their office.
>
> ATTY. LUGO:
> Q. Ms. Witness, what is the relation of Ms. Abera to Mr. Palaganas?
>
> MS. MALLORCA:
> A. **At that time, nobody was around.** Mr. Palaganas was not around, **so we let anybody received at their office.**
>
> ATTY. LUGO:
> Q. But do you know what is the relation of Ms. Abera to petitioner?
>
> MS. MALLORCA:
> A. She was the one authorized to received, sir.

ATTY. LUGO:
Q. Did you ascertain that Ms. Abera was an employee of petitioner?

MS. MALLORCA:
A. She said she is an employee of the petitioner.

ATTY. LUGO:
Q. Did you inquire as to any identification card was indeed an employee of the petitioner?

MS. MALLORCA:
A. She was the one at the office of the petitioner.

ATTY. HERRERA:
Your Honor, the witness has already answered that Ms. Rosalyn Abera is an employee of petitioner.

JUSTICE CASTAÑEDA:
Ms. Witness, did you ascertain that, you assumed that she is an employee of petitioner?

MS. MALLORCA:
A. **Yes, your Honor.**

JUSTICE CASTAÑEDA:
She just assumed that she's an employee.

MS. MALLORCA:
A. **She was at the office of the petitioner, so we presumed that she is an employee of petitioner.**

ATTY. LUGO:
Q. Aside from the fact that you presumed that Mr. Abera was an employee of petitioner, did you inquire as to her designation or her position in the office?

MS. MALLORCA:
A. **Due to the bulk of our work, we have to serve so many tax cases so we were not able to asked ID**. (*Emphasis supplied)*

Evidently, the PAN was not properly served and that Ms. Mallorca was short of the diligence required in ensuring the proper service thereof. Let it be stressed that the law, regulation and jurisprudence require the service of the PAN upon the **taxpayer** or at least, upon its agent, and not upon any other person. To consider the receipt of the PAN by another person as deemed receipt by the taxpayer itself, despite the lack of prior verification of the former's authority or agency, will put taxpayers in a disadvantageous position and at the mercy of revenue officers.

With regard to the amended PAN and the FAN, they were purportedly sent through registered mail. Again, records lay bare of ample evidence to dislodge petitioner's alleged non-receipt thereof. The only proof that respondent presented to bolster her claim are the Registry Return Receipts (Exhibits "12" and "14") and the testimony of Ms. Mallorca. However, it is apparent that mere presentation of the Registry Return Receipts is not enough to prove that the subject notices were indeed served. Receipts for registered letters and return receipts do not prove themselves; they must be properly authenticated in order to serve as proof of receipt of the letters.[22]

Respondent failed to show that the person who signed the Registry Return Receipt is petitioner or his authorized agent. It must be noted that the registry return receipt itself provides that "[a] registered article must not be delivered to anyone but the addressee, or upon the addressee's written order, in which case the authorized agent must write the addressee's name on the proper space and then affix legibly his own signature below it." In the case at bar, a perusal of the Registry Return Receipts shows unauthenticated signatures thereon as proof that a person received the letter. However, respondent failed to convincingly show that the signatures appearing in the Registry Return Receipts belong to petitioner or at least his authorized representative.

While it may be argued that a mailed letter is deemed received by petitioner in the regular course of mail, nevertheless, said presumption is merely a disputable presumption. In the case of *Barcelon, Roxas Securities, Inc. (now known as UBP Securities, Inc.) vs. Commissioner of Internal Revenue*[23], the Supreme Court held that a direct denial of the receipt of the mail shifts the burden upon the party favored by the presumption to prove that the mailed letter **was indeed received by the addressee**. However, as already discussed, a scrutiny of the pieces of evidence presented by respondent to show that she succeeded in overcoming the burden of proof reveals that they were scarce

[22] *Republic of the Philippines vs. Resins, Inc.*, G.R. No. 175891, January 12, 2011.
[23] G.R. No. 157064, August 7, 2006, citing *Republic of the Philippines vs. The Court of Appeals, and Nielson and Company, Inc.*, G.R. No. L-38540, April 30, 1987.

and incompetent to prove the fact of service of the disputed assessment notices.

Well enshrined is the constitutional mandate that no person shall be deprived of his property without due process of law. Thus, respondent or her duly authorized representatives are expected to give accord to procedures laid down in law or regulations in assessing or collecting taxes. Taxpayers owe honesty to government just as government owes fairness to taxpayers.[24]

In view of the foregoing, there is no doubt that the assessment issued by respondent is void and a void assessment bears no valid fruit[25]. Consequently, this Court would no longer resolve the remaining stipulated issues.

WHEREFORE, the instant Petition for Review is hereby **GRANTED**. Accordingly, the Preliminary Assessment Notice dated July 29, 2009, the amended Preliminary Assessment Notice dated January 18, 2010, and the Final Assessment Notice dated January 28, 2010 are **CANCELLED** and **SET ASIDE** for being void. The Warrant of Distraint and/or Levy dated November 18, 2010 and the Notices of Tax Lien dated November 30, 2010 addressed to the Registry of Deeds and the City Assessor of Muntinlupa City are likewise **CANCELLED** and **WITHDRAWN**.

SO ORDERED.

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

WE CONCUR:

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

CAESAR A. CASANOVA
Associate Justice

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[24] *Commissioner of Internal Revenue vs. Tokyo Shipping Co., Ltd., et al.,* G.R. No. L-68252, May 26, 1995.
[25] *Commissioner of Internal Revenue v. Azucena T. Reyes,* G.R. Nos. 159694 & 163581, January 27, 2006.

ATTESTATION

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

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice
Chairperson

CERTIFICATION

Pursuant to Section 13, Article VIII 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