REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Special Second Division

MAC GRAPHICS CARRANZ INTERNATIONAL CORPORATION, represented by MARIA ELSA CARRANZA GALLEGO, Petitioner,	**CTA CASE NO. 11150**
	Members:
	RINGPIS-LIBAN, *PJ, Chairperson,* **MODESTO-SAN PEDRO,** *and* **FERRER-FLORES,** *JJ.*
-versus-	
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: MAR 18 2026 1:49pm

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DECISION

MODESTO-SAN PEDRO, J.:

The Case

Before the Court is a Petition for Review,[1] filed on May 2, 2023 by petitioner Mac Graphics Carranz International Corporation ("MGCIC") against respondent Commissioner of Internal Revenue ("CIR"), praying that the tax assessments and deficiencies against petitioner for TY 2018 be declared void, and the Warrant of Distraint and/or Levy ("WDL") be cancelled and set aside

The Parties

Petitioner MGCIC is represented by Maria Elsa Carranza Gallego, per Secretary's Certificate[2] as Special Power of Attorney, with address at 80 Service Rd., Francisville Subdivision, Mambugan, Antipolo City, Rizal, where Orders, resolutions, Decisions, and other processes from the Court and the pleadings and motions from the respondent can be sent or served.[3]

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[1] Docket, pp. 6-15.
[2] Docket, p. 14.
[3] *Id.*

Respondent is the duly appointed Commissioner of Internal Revenue vested under appropriate laws with the authority to carry out its functions, duties and responsibilities of his office, including the authority to refund and/or credit taxes under Section 204 of the *National Internal Revenue Code, as amended* ("*NIRC*"). He may be served with issuances, including pleadings filed by the other parties through undersigned counsels, at the Office of the Legal Division, Revenue Region NO. 7B, The Podium West Tower, 12 DB Avenue, Ortigas Center, Mandaluyong City.[4]

The Facts

On July 4, 2019, respondent issued Letter of Authority (LOA) SN: eLA 201600077772/LOA-045-2019-00000443[5] through BIR Revenue Region No. 007 – Quezon City, Revenue District No. 045 – Marikina City. The LOA gave authority to Revenue Officer (RO) Milton Tamayo and Group Supervisor (GS) Jeamil Bangcola of Revenue District No. 045 to examine the books of accounts and other accounting records for all internal revenue taxes including Documentary Stamp Tax, other taxes of herein petitioner, MCGIC, for the period from January 1, 2018 to December 31, 2018 pursuant to *Sec. 6(A) and Sec. 10(C) of the NIRC, as amended.*

On July 19, 2019, petitioner received from respondent a letter denominated as First Request for Presentation of Books & Other Accounting Records dated July 18, 2019,[6] requesting petitioner to furnish the required records/documents and make available for verification the books of accounts as listed in the checklist of requirements for purposes of examination of all internal revenue taxes.

On September 4, 2019, respondent issued a letter to petitioner informing the latter that the investigation for tax liabilities for TY 2018, pursuant to the LOA, dated July 4, 2019, has been reassigned to RO Asgar C. Macabanding and GS Jeamil S. Bangcola. Thus, all communications and submissions of necessary documents must be coordinated with RO Macabanding.[7]

Subsequently, another LOA dated September 27, 2019 with SN: eLA201700009592/LOA-045-2019-00000715 was issued by respondent for the same purpose, but authorizing instead RO Asgar C. Macabanding and GS Jeamil S. Bangcola.[8]

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4 Docket, pp. 189-193.
5 BIR Records, p. 2.
6 *Id.*, p. 3.
7 *Id.*, p. 4
8 *Id.*, p. 6

A Second and Final Notice, dated October 16, 2019, which requests the submission of petitioner's books of accounts and other accounting records for verification of all internal revenue taxes pursuant to the LOA was then sent to petitioner and was received by one Bhaby Legaspina, front desk personnel of petitioner, on October 23, 2019.[9]

On January 20, 2020, the BIR issued *Subpoena Duces Tecum* with Series No. RR7BORD0180019[10] ordering Mr. Alvin M. Carranza, president of petitioner MGCIC, to appear before the Chief Legal Officer at the Revenue Region No. 7B – East NCR on February 5, 2020 and to bring and submit the books of accounts and other accounting records for TY 2018.

A third LOA dated April 22, 2021 with SN: 201700050000/LOA-045-2021-00000229[11] was then issued giving authority to RO Irene Estur and GS Joemar Dohinog to examine the books of accounts and other accounting records for all internal revenue taxes of petitioner.

Months later, the BIR issued a fourth LOA dated October 12, 2021 with SN: 20170005000/LOA-045-2021-00000229[12] this time authorizing RO Rogelio Porlas and GS Gerald Mart Gatinga to perform the tasks enumerated therein pursuant to Sec. 6(A) and Sec. 10(C) of the *NIRC, as amended.*

The BIR then issued a Preliminary Assessment Notice (PAN), dated July 13, 2022,[13] which was sent through registered mail, finding that petitioner has deficiencies on Income Tax (IT), Value-Added Tax (VAT), and Expanded Withholding Tax (EWT) for the calendar year ending on December 31, 2018.

A Formal Letter of Demand[14] and a Final assessment Notice[15] (FLD/FAN), both dated August 17, 2022, was then issued by respondent and sent through registered mail to petitioner finding the latter liable for the above-stated internal revenue taxes as detailed below:

Type of Tax	Tax Due	Interest	Amount Payable
IT	39,063,694.20	16,053,572.96	55,117,267.16
VAT	18,069,674.73	7,901,150.92	25,970,825.65
EWT	3,182,252,83	1,385,195.42	4,567,448.25
TOTAL	60,315,621.76	25,339,919.30	**84,655,541.06**

Since no protest was filed, respondent thereafter issued Warrant of Distraint and/or Levy (WDL) No. RR7B-WDL-2023-03-01-00058 on March

9 *Id.*, p. 8.
10 *Id.* p. 18
11 *Id.* p.148.
12 *Id.* p. 154.
13 *Id.* pp. 199-200.
14 *Id.* pp. 223-224.
15 *Id.* pp. 225-227.

30, 2023.[16] Later that day, the same was received by one Shyna C. Aya-ay, designated as HR Supervisor of petitioner.[17]

In view thereof, petitioner filed on May 2, 2023 the instant Petition for Review praying to invalidate the WDL, dated March 30, 2023, and the assessment conducted by the Bureau of Internal Revenue for the year 2018 for lack of due process.[18]

After a careful review, it was found that the Petition for Review was signed by Atty. Arthur A. Pefianco, counsel for petitioner. Additionally, despite the Petition for Review indicating that attached thereto is the Judicial Affidavit of Maria Elsa C. Gallego, the same could not be found. Thus, the Court issued a Resolution dated May 26, 2023[19] giving petitioner five days from receipt to submit the authority of Atty. Arthur A. Pefianco and to submit the Judicial Affidavit of Maria Elsa C. Gallego.

On June 13, 2023, petitioner filed its Compliance and Motion to Admit Additional Evidence[20] which included Board Resolution No. 05, Series of 2023,[21] giving Atty. Arthur A. Pefianco the authority to sign the Petition for Review and to appear as counsel for MCGIC, and the Judicial Affidavit of Maria Elsa C. Gallego.[22]

The Court issued Summons on July 4, 2023[23] which were then served to respondent and the Office of the Solicitor General requiring the same to file with this Court and serve on the petitioner their Answer to the Petition for Review.

On August 1, 2023, respondent, through counsels, filed a Motion for Extension of Time to File Answer[24] seeking for an additional 30 days from August 6, 2023 within which to file answer due to lack of sufficient time to thoroughly review the case files to intelligently prepare an Answer.

The same was granted through a Resolution dated August 23, 2023,[25] giving respondent a period of 30 days from August 6, 2023, or until September 5, 2023, within which to file an Answer and serve the same on the petitioner.

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16 *Id.* pp. 238-240.
17 *Id.*
18 *Supra* note 1.
19 Docket, pp. 17-18.
20 *Id.*, pp. 20-21.
21 *Id.*, p. 22.
22 *Id.*, pp. 23-25.
23 *Id.*, p. 85.
24 *Id.*, pp. 90-91
25 *Id.*, pp. 95-96.

On August 31, 2023, respondent filed its Answer[26] in which it denied any violation on petitioner's right to due process and claims to have complied with the steps and procedures laid down by *Section 3.1.6* of *Revenue Regulation 18-2013* and *Section 228* of the *NIRC*. Thus, respondent prayed for the immediate dismissal of the instant Petition for Review.

Both parties appeared before the Philippine Mediation Center – Court of Tax Appeals (PMC-CTA) on November 8, 2023, where both parties decided to not have their case mediated by the PMC-CTA.[27]

Petitioner thereafter filed its Pre-Trial Brief on February 27, 2024,[28] while respondent filed theirs on March 1, 2024,[29] along with the Judicial Affidavits of GS Gerald Mart Gatinga[30] and RO Norlika B. Datu-Haron,[31] and other exhibits.

On March 7, 2024, the Court ordered both parties to confer with each other to formulate a Summary of Admissions and Stipulation of Facts to be stated in their Joint Stipulation of Facts and Issues to be submitted on or before April 8, 2024[32]

The Joint Stipulation of Facts and Issues was later submitted on March 19, 2024.[33] The same was reflected in the Pre-Trial Order which was issued on June 10, 2024.[34]

On July 17, 2024, petitioner submitted its Formal Offer of Evidence.[35] All of its exhibits were eventually admitted through a Resolution issued on October 15, 2024, despite the Court's finding of discrepancies in the exhibit reference numbers between the actual marking of the formally offered evidence and the corresponding identification by petitioner's witness.

Respondent's Formal Offer of Evidence was later filed on October 28, 2024.[36] Subsequently, on November 14, 2024, petitioner filed its Memorandum[37] where it was argued that the instant assessment notices were never received and that respondent had not submitted any evidence that definitively shows that petitioner received the PAN and FLD/FAN.

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26 *Id.*, pp. 97-101.
27 *Id.*, p. 105.
28 *Id.*, pp. 107-110.
29 *Id.*, pp. 111-114.
30 *Id.*, pp. 115-120.
31 *Id.*, pp. 144-148.
32 *Id.*, pp. 174-175.
33 *Id.*, pp. 176-177.
34 *Id.*, pp. 189-193.
35 *Id.*, pp. 198-258.
36 *Id.*, pp. 272-277.
37 *Id.*, pp. 279-284.

This was followed by a Resolution issued by the Court on January 7, 2025[38] where all evidence formally submitted by respondent was admitted. Accordingly, the Court gave respondent 30 days from receipt thereof to file its memorandum.

As respondent did not submit any memorandum within the period provided, the case was then submitted for decision.[39]

Issue[40]

As agreed to by both parties, the issue to be resolved by this Court is whether or not petitioner is liable for deficiency Income Tax, Value-Added Tax, and Expanded Withholding Tax in the amount of Eighty Five Million Six Hundred Fifty Five Thousand Five Hundred Forty One and 06/100 Pesos (₱85,655,541.06).

Arguments of the Parties

In its Memorandum, Petitioner raises the following arguments:[41]

1) Petitioner did not receive the PAN nor the FLD/FAN;

2) The testimonies of respondent's witnesses are unable to confirm if petitioner actually received the assessment notices;

3) The presumption of receipt of a mailed matter is a disputable presumption, and if the taxpayer denies having received an assessment from the BIR, the onus shifts to the BIR to prove by contrary evidence that the assessments were received; and

4) Respondent CIR has no proof of receipt of notices.

On the other hand, Respondent contends the following:[42]

1) Petitioner was duly notified of the assessments issued against it;

2) The PAN was issued and was served to the registered address of petitioner through registered mail on July 4, 2022;

3) The FLD/FAN was issued and was served to petitioner through registered mail on August 19, 2022;

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38 *Id.*, pp. 286-287.
39 *Id.*
40 *Supra* note 34.
41 *Supra* at 37.
42 *Supra* at 18.

4) The PAN and FLD/FAN were duly served to petitioner. Hence, respondent has all the right to proceed with the collection proceedings by issuing the WDL;

5) Petitioner failed to file its Petition for Review within the prescribed time;

6) In view of petitioner's failure to protest the FAN, the assessment has reached finality and is executory and demandable;

7) The assessment is not subject to judicial scrutiny and beyond the jurisdiction of the Court of Tax Appeals; and

8) Tax assessments are presumed correct and made in good faith, and it is the taxpayer who has the duty to prove otherwise.

The Ruling of the Court

The Petition for Review must be granted. The assessment against the petitioner is void for being violative of petitioner's right to due process.

The Court in Division has jurisdiction over the instant Petition for Review.

Under the clear tenets of *Section 3(a)(1)* of the *Revised Rules of the Court of Tax Appeals*,[43] the jurisdiction of the Court in Division extends beyond the review of formal assessments and refund claims to encompass "other matters" arising under the *NIRC* or other laws administered by the Bureau of Internal Revenue. This broad jurisdictional grant results in giving authority to the Court of Tax Appeals to adjudicate issues that represent the Commissioner's final and executory stance on a taxpayer's liability, such as the issuance of a warrant of distraint and/or levy.

By including "other matters" within its appellate reach, the Rules ensure that any administrative action carrying the character of finality is subject to judicial scrutiny, thereby safeguarding the taxpayer's right to due process against arbitrary or final acts of the tax authorities that fall outside the traditional scope of a disputed assessment.

Section 3(a)(1) so forth provides:

> Sec. 3. *Cases within the jurisdiction of the Court in Divisions.* – The Court in Division shall exercise:

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[43] A.M. No. 05-11-07-CTA, November 22, 2005.

(a) Exclusive original over or appellate jurisdiction to review by appeal the following:

(1) Decisions of 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*; (Italics supplied).

In the case of *Philippine Journalists, Inc., v. Commissioner of Internal Revenue*,[44] the Supreme Court discussed that under the "other matters" clause, the Court of Tax Appeals has jurisdiction over cases where a warrant of distraint and/or levy was issued illegally since no assessment notices were issued. It ruled that:

> The first assigned error relates to the jurisdiction of the CTA over the issues in this case. The Court of Appeals ruled that only decisions of the BIR denying a request for reconsideration or reinvestigation may be appealed to the CTA. Since the petitioner did not file a request for reinvestigation or reconsideration within thirty (30) days, the assessment notices became final and unappealable. The petitioner now argue that the case was brought to the CTA because the warrant of distraint or levy was illegally issued and that no assessment was issued because it was based on an invalid waiver of the statutes of limitations.
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> We agree with petitioner. Section 7(1) of Republic Act No. 1125, the Act Creating the Court of Tax Appeals, provides for the jurisdiction of that special court:
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> > SEC. 7. *Jurisdiction*. – The Court of Tax Appeals shall exercise exclusive appellate jurisdiction to review by appeal, as herein provided –
> >
> > (1) Decisions of the Commissioner of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties imposed in relation thereto, or **other matters arising under the National Internal Revenue Code or other laws or part of law administered by the Bureau of Internal Revenue**; (Emphasis supplied).
>
> The appellate jurisdiction of the CTA is not limited to cases which involve decisions of the Commissioner of Internal Revenue on matters relating to assessments or refunds. The second part of the provision covers other cases that arise out of the NIRC or related laws administered by the Bureau of Internal Revenue. The wording of the provision is clear and simple. It gives the CTA the jurisdiction to determine if the warrant of distraint and levy issued by the BIR is valid and to rule if the Waiver of Statute of Limitations was validly effected.

[44] G.R. No. 162852, December 16, 2004.

> This is not the first case where the CTA validly ruled on issues that did not relate directly to a disputed assessment or a claim for refund. In *Pantoja v. David*, we upheld the jurisdiction of the CTA to act on a petition to invalidate and annul the distraint orders of the Commissioner of Internal Revenue. Also, in *Commissioner of Internal Revenue v. Court of Appeals*, the decision of the CTA declaring several waivers executed by the taxpayer as null and void, thus invalidating the assessments issued by the BIR, was upheld by this Court.

In the instant case, respondent issued the FLD/FAN on August 17, 2022 for the 2018 taxable period. Petitioner claims that it did not receive the PAN nor the FLD/FAN. Thus, no protest was filed by petitioner, claiming it did not have the opportunity to do so. Respondent thereafter issued the WDL dated March 30, 2023 which was received by petitioner's HR Supervisor on the same day.[45]

Thus, the 30-day period for petitioner to file a petition for review with this Court began on March 30, 2023, the date petitioner received the WDL. Petitioner, therefore, had until April 29, 2023 within which to file its petition for review.

However, in the year 2023, April 29 fell on a Saturday, and the succeeding Monday, May 1, was declared a national holiday.[46]

Pursuant to *Section 1, Rule 22* of the *Rules of Court*, should the final day of the prescribed period fall on a Saturday, a Sunday, or a legal holiday in the jurisdiction where the Court sits, the expiration of said period shall be until the close of office of the next working day, as it states:

> **Section 1.** *How to compute time.* — In computing any period of time prescribed or allowed by these Rules, or by order of the court, or by any applicable statute, the day of the act or event from which the designated period of time begins to run is to be excluded and the date of performance included. If the last day of the period, as thus computed, falls on a Saturday a Sunday, or a legal holiday in the place where the court sits, the time shall not run until the next working day.

Accordingly, petitioner had until May 2, 2023 within which to file its petition for review.

On May 2, 2023, petitioner filed its Petition for Review with this Court. Hence, the Court in Division acquired jurisdiction over the instant case.

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45 *Supra* note 17.

46 Proclamation No. 42, *Declaring the Regular Holidays and Special (Non-Working) Days for the Year 2023,* August 22, 2022.

The service of the required assessment notices are fatally flawed. Hence, the assessments are void.

To recall, respondent issued the PAN on July 13, 2022. Pursuant to the PhilPost Tracking/History Printout,[47] the PAN was posted with PhilPost on July 14, 2022 and was out for delivery by July 26, 2022.

On the other hand, the FLD/FAN was issued by respondent on August 17, 2023, and was posted with PhilPost two days later, or on August 19, 20222. The same was sent out for delivery on September 9, 2022.[48]

Petitioner claims that because it did not receive any LOA, PAN, or FLD/FAN, the subject assessment should be declared void and without any force and effect. Consequently, it is further prayed that the WDL be quashed and ruled invalid.

In view of petitioner's categorical denial of receipt of the required assessment notices, the *onus probandi* therefore shifted to respondent to prove by contrary evidence that the notices were received by petitioner.

Yet, in the respective Judicial Affidavits of GS Gerald Mart Gatinga[49] and RO Norlika B. Datu-Haron,[50] witnesses of respondent, both testified on the issuance of the assessment notices, but did not touch any bases on whether or not the same was received by petitioner.

Additionally, nothing on record shows that the required assessment notices were actually received by petitioner. While respondent included in the BIR records proof that the assessment notices were issued, posted with PhilPost, and were sent out by registered mail, respondent failed to show any evidence that conclusively proves receipt of the same by petitioner.

According to *Section 228 of the NIRC*, the Bureau of Internal Revenue is strictly mandated to issue a written notice to the taxpayer, detailing the factual and legal bases upon which n assessment is predicated. Failure to comply with this statutory due process requirement shall render the assessment void *ab initio* and of no legal effect.

Section 228 of the NIRC provides:

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47 BIR Records, p. 201A.
48 *Id.*, p. 229.
49 Docket, pp. 115-120.
50 *Id.*, pp. 144-148.

> Section. 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 pre-assessment notice shall not be required in the following cases:
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> (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
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> (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 the 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.
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> 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 one hundred eighty (180)-day period; otherwise, the decision shall become final, executory and demandable.
> (Italics Supplied)

In this case, respondent failed to prove that the PAN and FLD/FAN were actually received by petitioner or its duly authorized representatives.

Absent the valid service of the required assessments, petitioner was deprived of its right to due process. Specifically, the opportunity to be heard and to protest the assessment. This violation of due process thus renders the entire assessment void *ab initio.*

A Warrant of Distraint and/or Levy arising from a void assessment is in itself a nullity.

As a consequence of the nullity of the underlying assessment, the subsequent collection efforts by respondent must also fail. Pursuant to *Section 205,* in relation to *Section 207 of the NIRC*, the issuance of a WDL is a civil remedy for the collection of taxes. However, its validity is strictly dependent on a valid final assessment.

In the case of *Commissioner of Internal Revenue v. Azucena Reyes*[51] the CIR violated the golden rule in administrative law that the taxpayer must be accorded due process. In said case, no assessment notices were sent to the taxpayer. Hence the Supreme Court, in applying the fruit of the poisonous tree doctrine, ruled that "a void assessment bears no valid fruit."

The same ruling was reiterated in *Commissioner of Internal Revenue v. Unioil Corporation*[52] where the Court ruled that:

> Fourth, petitioner violated the cardinal rule in administrative law that the taxpayer be accorded due process. Not only was the law here disregarded, but no valid notice was sent, either. A void assessment bears no valid fruit.
>
> 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. In the instant case, respondent has not been informed of the basis of the estate tax liability. Without complying with the unequivocal mandate of first informing the taxpayer of the government's claim, there can be no deprivation of property, because no effective protest can be made. The haphazard shot at slapping an assessment, supposedly based on estate taxation's general provisions that are expected to be known by the taxpayer, is utter chicanery.

Consequently, as the assessment notices were improperly served and thus rendered void, they failed to attain finality or create a demandable obligation. As discussed in the foregoing paragraph, in the eyes of the law, a non-existent assessment cannot result in a delinquent tax liability. Accordingly, the WDL issued by respondent to enforce this non-existent debt is a total nullity, consistent with the settled rule that any execution not predicated upon a valid assessment is devoid of any legal effect.

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[51] G.R. No. 159694, January 27, 2006.
[52] G.R. No. 204405, August 4, 2021.

To permit respondent to distrain or levy upon petitioner's properties on the strength of a void assessment would constitute an arbitrary exercise of the State's power and a manifest violation of petitioner's right to due process and the protection of property.

ACCORDINGLY, premises considered, the instant Petition for Review dated May 2, 2023 is hereby **GRANTED.** The PAN dated July 13, 2022 and the FLD/FAN dated August 17, 2022, are deemed **VOID** and without any force and effect.

Consequently, WDL No. RR7B-WDL-2023-03-01-00058 dated March 30, 2023 is **CANCELLED** and **SET ASIDE.**

Respondent is hereby **ENJOINED AND PROHIBITED** from collecting the amount sought by the void assessment.[53]

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

CORAZON G. FERRER-FLORES
Associate Justice

[53] This Court has the authority to enjoin and prohibit respondent and the Bureau of Internal Revenue from collecting taxes when such collection would jeopardize the interests of a taxpayer or the government, *e.g.*, when the taxes sought are based on a void assessment made in violation of a taxpayer's rights. *See Rule 10, Section 2 of the Revised Rules of the Court of Tax Appeals, as amended*; *see also Commissioner of Internal Revenue v. QL Developments, Inc.*, G.R. No. 258947, March 29, 2022.

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