REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB NO. 2392** (CTA Case No. 9718)
	Present:
- versus -	**DEL ROSARIO,** *P.J.*, **UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO,** *and* **CUI-DAVID,** *JJ.*
GLOBAL FRESH PRODUCTS INC., Respondent.	Promulgated: JUN 30 2022 4:30pm

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DECISION

BACORRO-VILLENA, J.:

Before the Court *En Banc* is a Petition for Review[1] pursuant to Section 3(b)[2], Rule 8 of the Revised Rules of the Court of Tax Appeals

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1 Filed on 18 December 2020, *Rollo*, pp. 7-60, with annexes.

2 **SEC. 3.** *Who may appeal; period to file petition.* — …

…

(b) A party adversely affected by a decision or resolution of a Division of the Court on a motion for reconsideration or new trial may appeal to the Court by filing before it a petition for review

(**RRCTA**), filed by petitioner Commissioner of Internal Revenue (**petitioner/CIR**). He seeks the reversal of the Decision dated 30 June 2020[3] (**assailed Decision**) and the Resolution dated 30 October 2020[4] (**assailed Resolution**) of the Court's Third Division[5] in CTA Case No. 9718, entitled *Global Fresh Products Inc.* v. *Commissioner of Internal Revenue.*

PARTIES OF THE CASE

Petitioner is the head of the Bureau of Internal Revenue (**BIR**), vested under the appropriate laws with the authority to carry out the functions, duties and responsibilities of said office, including, *inter alia*, the power to decide disputed assessments, grant tax refunds and issue tax credit certificates, pursuant to the provisions of the National Internal Revenue Code (**NIRC**) of 1997, as amended, and other tax laws, rules and regulations.[6] He holds office at the BIR National Office Building, Agham Road, Diliman, Quezon City.

Respondent Global Fresh Products Inc. (**respondent/GFPI**), on the other hand, is a domestic corporation duly organized and existing under the laws of the Republic of the Philippines, with principal place of business at Lot 91-A Bagsakan Road, FTI Complex, Taguig City.[7] It is duly registered with the BIR with Tax Identification Number (**TIN**) 200-413-397-00000.[8]

As stated in its Amended Articles of Incorporation (**Amended AOI**), respondent's primary purpose is to engage in, conduct, and carry on the business of buying, selling, distributing, marketing at wholesale

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within fifteen days from receipt of a copy of the questioned decision or resolution. Upon proper motion and the payment of the full amount of the docket and other lawful fees and deposit for costs before the expiration of the reglementary period herein fixed, the Court may grant an additional period not exceeding fifteen days from the expiration of the original period within which to file the petition for review.

3 Division Docket, pp. 353-377, with Associate Justice Ma. Belen M. Ringpis-Liban's Separate Concurring Opinion.

4 Division Docket, pp. 401-402.

5 The Assailed Decision dated 30 June 2020 and the Assailed Resolution dated 30 October 2020 were penned by Associate Justice Erlinda P. Uy, with Associate Justice Ma. Belen M. Ringpis-Liban and Associate Justice Maria Rowena Modesto-San Pedro, concurring.

6 Paragraph (Par.) 1, Facts Admitted, Joint Stipulation of Facts and Issues (JSFI), Division Docket, p. 100.

7 Exhibit "P-2", Amended Articles of Incorporation (AOI), id., pp. 159-172.

8 Exhibit "P-1", Certificate of Registration, id., pp. 157-158.

and retail insofar as may be permitted by law, all kinds of goods, which are imported fresh & frozen products such as fresh vegetables, dairy products, milk, canned goods & other commodities, wares and merchandise of every kind and description, to enter into all kinds of contracts for the export, import, purchase, acquisition, sale at wholesale or retail and other disposition for its own account as principal or in representative capacity as manufacturer's representative, merchandise broker, indentor, commission merchant, factors or agents, upon consignment of all kinds of goods, wares, merchandise or products whether natural or artificial.[9]

FACTS OF THE CASE

On 17 January 2017, respondent received a Preliminary Assessment Notice[10] (**PAN**) with Details of Discrepancies dated 28 December 2016, representing alleged deficiency Income Tax (**IT**), Value-Added Tax (**VAT**), Expanded Withholding Tax (**EWT**), Withholding Tax on Compensation (**WTC**) and Documentary Stamp Tax (**DST**) for the taxable year (**TY**) 2013.

On 27 January 2017, respondent received petitioner's Assessment Notices[11] (**ANs**) and a Formal Assessment Notice[12] (**FAN**), all dated 13 January 2017, assessing it for alleged deficiency IT in the amount of ₱57,451,544.37, deficiency VAT in the amount of ₱45,227.86, deficiency EWT in the amount of ₱5,662,715.33, deficiency WTC in the amount of ₱28,405,017.37 and deficiency DST in the amount of ₱61,110.97, totaling ₱91,625,615.90 for TY 2013, broken down as follows:

Tax Type	Basic Tax	Surcharge	Interest	Total
IT	₱36,609,311.62	₱-	₱20,842,232.75	₱57,451,544.37
VAT	28,036.97	-	17,190.89	45,227.86
EWT	3,498,461.57	-	2,164,253.76	5,662,715.33
WTC	17,548,800.51	-	10,856,216.86	28,405,017.37
DST	32,608.00	8,152.00	20,350.97	61,110.97
Total	**₱57,717,218.67**	**₱8,152.00**	**₱33,900,245.23**	**₱91,625,615.90**

[9] Supra at note 7, p. 162.
[10] Exhibit "P-32", Division Docket, pp. 234-240.
[11] Exhibit "P-33" to "P-37", id., pp. 241-245.
[12] Exhibit "P-38" to "P-38-A", id., pp. 246-250.

In its Letter dated 23 February 2017[13] (**Protest**), respondent protested the subject ANs and FAN, for being devoid of any legal and factual bases.

Subsequently, on 25 April 2017, respondent, through its Letter dated 24 April 2017[14], reiterated its Protest and submitted additional documents in support thereof. *However*, petitioner did not act on respondent's Protest against the FAN within the 180-day period under Section 228[15] of the NIRC of 1997, as amended, and Section 3.1.4 of Revenue Regulations (**RR**) No. 12-99[16], as amended by RR No. 18-2013[17], reckoned from the submission of additional supporting documents, or until 22 October 2017.

On 21 November 2017, or within thirty (30) days from the lapse of the aforesaid 180-day period, respondent filed its prior Petition for Review[18] before the Third Division, docketed as CTA Case No. 9718. It prayed for the cancellation and withdrawal of respondent's assessment for deficiency taxes for TY 2013.

On 06 February 2018, after the Third Division granted petitioner an extension[19], petitioner filed his Answer[20], interposing the following special and affirmative defenses, to wit: (1) assessments are *prima facie* presumed correct and made in good faith, and the taxpayer has the duty of proving otherwise; (2) upon reinvestigation, some of the assessments were cancelled upon the submission of supporting documents, and were considered by the examiner in the preparation of the Final Decision on Disputed Assessment (**FDDA**); and, (3) taxes are the lifeblood of the government and so should be calculated without unnecessary hindrance.

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13 Exhibit "P-39", id., pp. 251-257.
14 Exhibit "P-40", id., pp. 258-260.
15 **SEC. 228**. *Protesting of Assessment*. — ...
16 *Implementing the Provisions of the National Internal Revenue Code of 1997 Governing the Rules on Assessment of National Internal Revenue Taxes, Civil Penalties and Interest and the Extra-Judicial Settlement of a Taxpayer's Criminal Violation of the Code Through Payment of a Suggested Compromise Penalty.*
17 *Amending Certain Sections of Revenue Regulations No. 12-99 Relative to the Due Process Requirement in the Issuance of a Deficiency Tax Assessment.*
18 Division Docket, pp. 10-53, with annexes.
19 *See* Resolution dated 18 January 2018, id., p. 61.
20 Id., pp. 62-66.

On 14 February 2018, the Third Division issued a Notice of Pre-Trial Conference[21] and set the case for pre-trial conference on 15 May 2018. In compliance with the Court's order therein, respondent filed its Pre-Trial Brief[22] on 10 May 2018, while petitioner filed his Pre-Trial Brief[23] on 08 May 2018.

After the pre-trial held on 15 May 2018, the parties submitted their Joint Stipulation of Facts and Issues[24] (**JSFI**) on 24 May 2018. Pursuant thereto, the Court issued a Pre-Trial Order[25] on 19 June 2018, and the Pre-Trial Conference was deemed terminated.

Trial thereafter ensued where respondent presented the testimony of its lone witness, Rosalie Tanguanco (**Tanguanco**), respondent's authorized representative for tax and financial matters.

Tanguanco testified through her Amended Judicial Affidavit dated 11 July 2018[26] that: (1) as respondent's authorized representative for tax and financial matters, she supervises the filing of tax returns and payment of taxes to the BIR to ensure that respondent complies with tax laws and regulations; (2) respondent received the PAN dated 28 December 2016[27] on 17 January 2017; (3) respondent received the FAN[28] and the ANs[29], all dated 13 January 2017, on 27 January 2017; (4) respondent then filed a Protest[30] against the FAN on 24 February 2017; (5) respondent subsequently filed a Letter dated 24 April 2017[31] on 25 April 2017, submitting additional documents in support of its Protest; and, (6) respondent filed its tax returns through the BIR's Electronic Filing and Payment System (**eFPS**).

Upon conclusion of its presentation of evidence, respondent filed its Formal Offer of Evidence[32] (**FOE**) on 20 August 2018, consisting of

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21 Id., pp. 68-69.
22 Id., pp. 82-87.
23 Id., pp. 96-98.
24 Id., pp. 100-105.
25 Id., pp. 107-113.
26 Id., pp. 124-132.
27 Supra at note 10.
28 Supra at note 12.
29 Supra at note 11.
30 Supra at note 13.
31 Supra at note 14.
32 Division Docket, pp. 145-156.

Exhibits "P-1" to "P-42-A", inclusive of sub-markings. Petitioner, however, failed to file his comment thereto despite due notice.[33] In the Resolution dated 05 November 2018[34], the Third Division admitted all of respondent's exhibits.

For his part, petitioner also presented a lone witness, Revenue Officer Villaflor A. Lagundi (**RO Lagundi**).[35] Petitioner then filed his FOE[36] on 19 March 2019. Respondent filed its Comment[37] thereto on 27 March 2019. In the Resolution dated 22 April 2019[38], the Third Division admitted petitioner's evidence except for: (1) Exhibits "R-6" and "R-7"[39], for failure of the exhibits formally offered and identified to correspond with the documents actually marked; and, (2) Exhibits "R-6-a" and "R-8"[40], for not being found in the case records.

On 24 May 2019, respondent filed its Memorandum[41], while petitioner failed to file his Memorandum *per* Records Verification Report dated 20 June 2019.[42]

In the Resolution dated 25 June 2019[43], the Third Division declared the prior Petition for Review as submitted for decision.

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33 *Per* Records Verification dated 30 August 2018, id., p. 278.

34 Id., pp. 291-292.

35 *See* Judicial Affidavit Revenue Officer Villaflor A. Lagundi, Exhibit "R-9", id., pp. 293-299.

36 Id., pp. 304-307.

37 Id., pp. 310-312.

38 Id., pp. 314-315.

39

Exhibit No.	Description
"R-6"	Follow-Up Letter.
"R-7"	Preliminary Assessment Notice (PAN) dated 28 December 2016.

40

Exhibit No.	Description
"R-6-a"	Signature of Revenue District Officer Florante R. Aninag of RDO No. 44 in Taguig-Pateros.
"R-8"	Assessment Notices dated 13 January 2017 together with the Formal Assessemnt Notice also dated 13 January 2017 with its corresponding Details of Discrepancies.

41 Division Docket, pp. 316-345.

42 Id., p. 347.

43 Id., p. 349.

On 30 June 2020, the Third Division promulgated the assailed Decision[44] granting the said prior Petition for Review and thereby, cancelling and setting aside the subject assessment for deficiency taxes for TY 2013. The dispositive portion of the assailed Decision reads:

> ...
>
> **WHEREFORE**, in light of the foregoing considerations, the instant *Petition for Review* is hereby **GRANTED**. Accordingly, the subject assessment for deficiency income tax, VAT, EWT, WTC, and DST for taxable year 2013 issued against [respondent] is hereby **CANCELLED** and **SET ASIDE**.
>
> **SO ORDERED.**
>
> ...

Aggrieved, petitioner filed a Motion for Reconsideration[45] (**MR**) on 24 July 2020. After receipt of respondent's Opposition/Comment[46] thereon, the Third Division promulgated the assailed Resolution[47] denying petitioner's MR for lack of merit. The dispositive portion of the assailed Resolution states:

> ...
>
> **WHEREFORE**, premises considered, the instant Motion for Reconsideration is hereby **DENIED** for lack of merit.
>
> **SO ORDERED.**
>
> ...

With the denial of its MR, petitioner filed the instant Petition for Review[48] with the Court *En Banc* on 18 December 2020.

In the Resolution dated 22 February 2021[49], the Court *En Banc* noted respondent's Comment[50] and, pursuant to Part I.1.B[51] of

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[44] Supra at note 3.
[45] Division Docket, pp. 388-396.
[46] Id., pp. 378-387.
[47] Supra at note 4.
[48] Supra at note 1.
[49] *Rollo*, 73-74.
[50] Id., pp. 65-71.
[51] I.1. The following cases may be referred to mediation:
...

Administrative Matter (**A.M.**) No. 11-1-5-SC-PHILJA or the *Interim Guidelines for Implementing Mediation in the Court of Tax Appeals*, referred the case to the Philippine Mediation Center – Court of Tax Appeals (**PMC-CTA**) for mediation. However, the parties decided not to have their case mediated by the PMC-CTA.[52]

On 30 June 2021, the case was submitted for decision.[53]

ISSUES

The Court *En Banc* notes that the present Petition for Review did not provide for any specific assigned errors. However, a perusal of the petition's contents would show that the main issues to be resolved are as follows:

I.

WHETHER THE THIRD DIVISION ERRED IN RULING THAT THE ASSESSMENT FOR DEFICIENCY TAXES IS VOID BECAUSE THE REVENUE OFFICER (RO) WHO CONDUCTED THE AUDIT OF RESPONDENT GLOBAL FRESH PRODUCTS INC.'S BOOKS OF ACCOUNTS WAS NOT DULY AUTHORIZED THROUGH A LETTER OF AUTHORITY (LOA); AND,

II.

WHETHER THE THIRD DIVISION ERRED IN RULING THAT PETITIONER COMMISSIONER OF INTERNAL REVENUE VIOLATED RESPONDENT GLOBAL FRESH PRODUCTS INC.'S RIGHT TO DUE PROCESS.

Before Us, petitioner contends that the subject assessment for deficiency taxes is valid because RO Lagundi, who conducted the audit investigation of respondent's books of accounts and other accounting records, was validly authorized through a Memorandum of Assignment (**MOA**) pursuant to the guidelines and procedures of

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B. *Cases within the jurisdiction of the Court En Banc*:
Decisions or resolutions on motions for reconsideration or new trial of the Court in Division in the exercise of its exclusive appellate jurisdiction over cases arising from administrative agencies — BIR, BOC, Department of Finance, Department of Trade and Industry, Department of Agriculture.

52 *See* No Agreement to Mediate dated 09 June 2021, *Rollo*, p. 75.

53 Id., pp. 78-79.

Revenue Memorandum Order (**RMO**) No. 69-2010.[54] Item 8 thereof states that a manual serially-numbered MOA shall be issued for "[r]eassignment for the continuation of the audit/investigation of a case to another RO due to resignation/retirement/transfer of the original RO" and there is no express requirement therein for the issuance of a new Letter of Authority (**LOA**) in cases where there is a reassignment or transfer of the RO.

Petitioner further argues that the audit conducted by RO Lagundi was valid pursuant to the guidelines and procedures of RMO No. 8-2006.[55] Item D(1) under Part IV (Guidelines) thereof states that "[o]nly one (1) LA shall be issued to the same taxpayer, for the same tax type and period." According to petitioner, this clearly means that there is no need for the issuance of a subsequent LOA authorizing RO Lagundi. Since a valid LOA has already been issued for the audit of respondent's books of accounts and other accounting records for TY 2013, the issuance of a MOA authorizing RO Lagundi and referring to the said LOA should suffice.

Petitioner maintains that respondent was afforded due process because it was able to file its protest to the assessment notices issued against it. On this note, petitioner claims that respondent was clearly given due notice and the opportunity to present its side. Petitioner also emphasized that the issuance of the MOA authorizing RO Lagundi to continue the audit and assessment of a previous RO authorized under a valid LOA will not subvert any right of respondent, and thus, it does not violate due process of law.

On the other hand, in its Comment[56], respondent points out that the issues raised by petitioner have already been considered and the Court's Third Division already resolved them in the assailed Decision and Resolution.

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54 *Guidelines on the Issuance of Electronic Letters of Authority, Tax Verification Notices, and Memoranda of Assignment.*

55 *Prescribing Guidelines and Procedures in the Implementation of the Letter of Authority Monitoring System (LAMS).*

56 Supra at note 50.

Respondent reiterates its contention that the absence of a validly issued LOA to conduct the audit renders the present assessment void. According to respondent, Sections 6(A) and 13[57] of the NIRC of 1997, as amended, are explicit and unequivocal that a valid LOA originating from the CIR or the Revenue Regional Director is a condition *sine qua non* for an RO to legally conduct an audit of a taxpayer for potential deficiency taxes. Conversely, the absence of such authority renders the assessment or examination void.

Respondent adds that petitioner wrongfully insists that RMO No. 8-2006[58] allows a MOA to take the place of an LOA to justify an audit (not a reinvestigation), which is patently inconsistent with the relevant provisions of the NIRC of 1997, as amended. It then points out that the Supreme Court has, on numerous occasions, nullified a BIR issuance when it is contrary to the express provision of the NIRC of 1997, as amended, and thus, cannot be given weight for to do so would, in effect, amend the statute. Respondent thus argues that the Third Division correctly found that the present assessment for deficiency taxes remains void as RMO No. 8-2006 cannot rectify the inherent invalidity of the present assessment for deficiency taxes.

Furthermore, respondent contends that (1) the FAN[59] and ANs[60] were issued prematurely on 13 January 2017, *i.e.*, four (4) days prior to its receipt of the PAN[61] on 17 January 2017; and, (2) it received the FAN and ANs on 27 January 2017, *i.e.*, five (5) days prior to the lapse of the fifteen (15)-day period to file a protest against the PAN (reckoned from 17 January 2017) as prescribed under Section 228[62] of the NIRC of 1997, as amended, in relation to RR No. 12-99[63], in clear violation of its right to due process.

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57 **SEC. 6.** *Power of the Commissioner to Make Assessments and Prescribe Additional Requirements for Tax Administration and Enforcement.* —
(A) *Examination of Returns and Determination of Tax Due.* — ...
...
SEC. 13. *Authority of a Revenue Officer.* —

58 Supra at note 55.

59 Supra at note 12.

60 Supra at note 11.

61 Supra at note 10.

62 Supra at note 15.

63 Supra at note 16.

Citing the ruling in *Commissioner of Internal Revenue v. United Salvage and Towage (Phils.), Inc.*[64], respondent argues that since the procedures provided in Section 228[65] of the NIRC of 1997, as amended, and Section 3[66] of RR No. 12-99[67] are mandatory, non-compliance therewith renders the assessment for deficiency taxes void. As such, petitioner's failure to observe the due process requirements mandated under the aforesaid provisions rendered the present assessment for deficiency taxes void.

RULING OF THE COURT *EN BANC*

Before going into the merits of the case, We shall first resolve whether the Court *En Banc* has jurisdiction over the present petition.

THE PRESENT PETITION FOR REVIEW
WAS TIMELY FILED.

The Third Division promulgated the assailed Resolution[68] denying petitioner's MR on the assailed Decision[69] on 30 October 2020. Petitioner received the said assailed Resolution on 19 November 2020.[70]

Under Section 2(a)(1)[71], Rule 4 in relation to Section 3(b)[72], Rule 8 of the RRCTA, petitioner had fifteen (15) days from 19 November 2020, or until 04 December 2020, within which to file an appeal before this Court.

64 G.R. No. 197515, 02 July 2014.
65 Supra at note 15.
66 **SEC. 3.** *Due Process Requirement in the Issuance of a Deficiency Tax Assessment.* —
67 Supra at note 16.
68 Supra at note 4.
69 Supra at note 3.
70 *See* Notice of Resolution dated 04 November 2020 attached as Annex "B" to the present Petition for Review, *Rollo*, p. 45.
71 **SEC 2.** *Cases Within the Jurisdiction of the Court En Banc.* — The Court *en banc* shall exercise exclusive appellate jurisdiction to review by appeal the following:
(a) Decisions or resolutions on motions for reconsideration or new trial of the Court in Divisions in the exercise of its exclusive appellate jurisdiction over:
(1) Cases arising from administrative agencies — **Bureau of Internal Revenue**, Bureau of Customs, Department of Finance, Department of Trade and Industry, Department of Agriculture[.] (Emphasis supplied.)
72 Supra at note 2.

On 02 December 2020, petitioner filed a "Motion for Extension of Time to File Petition for Review"[73], requesting for an additional period of fifteen (15) days from 04 December 2020, or until 19 December 2020, within which to file his Petition for Review. The Court *En Banc* granted the same in its Minute Resolution dated 17 December 2020.[74]

Accordingly, on 18 December 2020, petitioner timely filed the present Petition for Review.[75] Hence, the Court *En Banc* validly acquired jurisdiction.

We now proceed to the merits of the case.

A careful and closer look at the arguments set forth by petitioner in his Petition for Review readily reveals that the grounds relied upon and the matters raised herein have already been exhaustively discussed and passed upon in the assailed Decision and Resolution.[76]

Be that as it may, if only to further clarify the conclusions of the Third Division, We adopt its pronouncements relative to the issues raised herein, as set out below.

THE REVENUE OFFICER (RO) WHO CONDUCTED THE AUDIT IS NOT ARMED WITH A LETTER OF AUTHORITY (LOA).

We agree with the Third Division's ruling that the subject assessment for deficiency taxes is void because RO Lagundi, who conducted the audit of respondent's books of accounts, was not authorized through an LOA.

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73 *Rollo*, pp. 1-4.
74 Id., p. 6.
75 Within the extended period granted by the Court *En Banc* in its Minute Resolution dated 17 December 2020.
76 Supra at notes 3 and 4, respectively.

The Court has been consistent in ruling that an RO tasked to examine the books of taxpayers must be authorized by an LOA. Otherwise, the assessment for deficiency taxes resulting therefrom is void. Section 6(A) of the NIRC of 1997, as amended, reads:

> ...
>
> **SEC. 6.** *Power of the Commissioner to Make Assessments and Prescribe Additional Requirements for Tax Administration and Enforcement.* —
>
> > (A) *Examination of Return and Determination of Tax Due.* — After a return has been filed as required under the provisions of this Code, **the Commissioner or his duly authorized representative** may authorize the examination of any taxpayer and the assessment of the correct amount of tax: *Provided,* however, That failure to file a return shall not prevent the Commissioner from authorizing the examination of any taxpayer.[77]
>
> ...

Section 10(c) of the NIRC of 1997, as amended, provides:

> ...
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> **SEC. 10.** *Revenue Regional Director.* — Under rules and regulations, policies and standards formulated by the Commissioner, with the approval of the Secretary of Finance, the **Revenue Regional Director** shall, within the region and district offices under his jurisdiction, among others:
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> ...
>
> (c) **Issue Letters of Authority** for the examination of taxpayers within the region[.][78]
>
> ...

In relation to the above, Section 13 of the NIRC of 1997, as amended, likewise requires that the RO assigned to examine the taxpayer's books must be armed with an LOA, *viz:*

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77 Emphasis supplied.
78 Emphasis supplied.

...

> **SEC. 13.** *Authority of a Revenue Officer.* — Subject to the rules and regulations to be prescribed by the Secretary of Finance, upon recommendation of the Commissioner, a Revenue Officer assigned to perform assessment functions in any district may, pursuant to a **Letter of Authority issued by the Revenue Regional Director**, examine taxpayers within the jurisdiction of the district in order to collect the correct amount of tax, or to recommend the assessment of any deficiency tax due in the same manner that the said acts could have been performed by the Revenue Regional Director himself.[79]

...

Based on the foregoing provisions, an RO must be clothed with authority, through an LOA, to conduct the audit or investigation of a taxpayer. Absent such grant of authority through an LOA, the RO cannot conduct the audit of the taxpayer's books of accounts and other accounting records because such right is statutorily conferred only upon the CIR or his duly authorized representatives.

The audit process normally commences with the issuance by the CIR of an LOA. The LOA gives notice to the taxpayer that it is under investigation for possible deficiency tax assessment and, at the same time, it authorizes or empowers a designated RO to examine, verify and scrutinize a taxpayer's books and records, in relation to internal revenue tax liabilities for a particular period.[80]

It is well-settled that the authority given to ROs to conduct audit and examine the taxpayer's books is a continuing requirement and any gap in authorization will violate the taxpayer's right to due process.

In this case, as the records show, the audit of respondent was initially assigned to RO Ian Caymo (**RO Caymo**) and Group Supervisor Ruben Fuerte (**GS Fuerte**) of Revenue District Office (**RDO**) No. 044 – Taguig-Pateros by virtue of LOA SN: eLA201200036576[81] dated 08 December 2015. Thereafter, on 06 April 2016, Revenue District Officer Florante R. Aninag (**RDO Aninag**) of RDO No. 044 – Taguig-Pateros issued MOA No. MOA0442015LOA-00136[82], directing RO Lagundi and

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[79] Emphasis supplied.
[80] *Commissioner of Internal Revenue v. Lancaster Philippines, Inc.*, G.R. No. 183408, 12 July 2017.
[81] Exhibit "R-2", BIR Records, p. 112.
[82] Exhibit "R-1", id., p. 118.

GS Eulogina Lacson (**GS Lacson**) to continue the audit and investigation of respondent's internal revenue tax liabilities for TY 2013.

Indeed, the LOA does not reflect or carry the names of RO Lagundi and GS Lacson as those authorized to examine respondent's books of accounts and other accounting records. RO Lagundi even testified during her cross-examination that her authority is only by virtue of a MOA signed by an RDO and that she was the one who audited or examined respondent's documents and prepared the report detailing the results of the said audit or examination, *viz*:[83]

...
ATTY. MONTENEGRO:

Q On page 2 of your Judicial Affidavit[,] in your [a]nswer [to] [Question] No. 11, you identified a letter of authority?

RO LAGUNDI:

A Yes.

ATTY. MONTENEGRO:

Q Now, in that letter of authority that you identified, your name does not appear on that letter of authoriy?

RO LAGUNDI:

A Yes.

ATTY. MONTENEGRO:

It does not appear.

Q And in your answer to Question No. 7 of your Judicial Affidavit, **you said that your authority to, (sic) is by virtue of a Memorandum of Assignment, is that correct?**

RO LAGUNDI:

A **Yes.**

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83 TSN dated 07 March 2019, pp. 8-9.

ATTY. MONTENEGRO:

Q **And this Memorandum of Assignment was signed by the Revenue District Officer?**

RO LAGUNDI:

A **Yes.**

ATTY. MONTENEGRO:

Q **And, Ms. Witness, you were the one who audited or examined the documents of [respondent]?**

RO LAGUNDI:

A **Yes.**

ATTY. MONTENEGRO:

Q **And that you came up with the report as a result of the examination?**

RO LAGUNDI:

A **Yes.**

...

From the foregoing, it is evident that RO Lagundi participated in the actual conduct of the audit without being so authorized by petitioner or his duly authorized representative through an LOA. As such, it is clear that the subject assessment for deficiency taxes arose from the examination made by an RO who, as stated earlier, was not properly authorized by the CIR or his duly authorized representative.

While it may be argued that RO Lagundi was equipped with MOA No. MOA0442015LOA-00136[84], as a result of reassignment or transfer, the Court *En Banc*, however, cannot consider the same as a valid substitute for the required LOA as the law requires the issuance of a **new** LOA in cases of reassignment/transfer of cases to another

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84 Supra at note 82.

RO. The same finds basis from the provisions of RMO No. 43-90[85] issued by the CIR himself which pertinently provides:

> ...
>
> **Any reassignment/transfer of cases to another RO(s),** and revalidation of L/As which have already expired, **shall require the issuance of a new L/A**, with the corresponding notation thereto, including the previous L/A number and date of issue of said L/As.[86]
>
> ...

Moreover, in the recent case of *Commissioner of Internal Revenue v. McDonald's Philippines Realty Corp.*[87] (**McDonald's**), the Supreme Court highlighted the difference between an MOA and an LOA in this wise:

> ...
>
> It is true that the service of a copy of a memorandum of assignment, referral memorandum, or such other equivalent internal BIR document may **notify the taxpayer of the fact of reassignment and transfer of cases of revenue officers.** However, **notice of the fact of reassignment and transfer of cases is one thing; proof of the existence of authority to conduct an examination and assessment is another thing. The memorandum of assignment, referral memorandum, or any equivalent document is not a proof of the existence of authority of the substitute or replacement revenue officer. The memorandum of assignment, referral memorandum, or any equivalent document is not issued by the CIR or his duly authorized representative for the purpose of vesting upon the revenue officer authority to examine a taxpayer's books of accounts. It is issued by the revenue district officer or other subordinate official for the purpose of reassignment and transfer of cases of revenue officers.**
>
> The petitioner wants the Court to believe that once an LOA has been issued in the names of certain revenue officers, a subordinate official of the BIR can then, through a mere memorandum of assignment, referral memorandum, or such equivalent document, rotate the work assignments of revenue

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85 *Amendment of Revenue Memorandum Order No. 37-90 Prescribing Revised Policy Guidelines for Examination of Returns and Issuance of Letters of Authority to Audit dated 20 September 1990.*
86 Emphasis and underscoring supplied.
87 G.R. No. 242670, 10 May 2021; Emphasis supplied.

> officers who may then act under the general authority of a validly issued LOA. But an LOA is not a general authority to any revenue officer. It is a special authority granted to a particular revenue officer.
>
> **The practice of reassigning or transferring revenue officers, who are the original authorized officers named in the LOA, and subsequently substituting them with new revenue officers who do not have a separate LOA issued in their name, is in effect a usurpation of the statutory power of the CIR or his duly authorized representative.** The memorandum of assignment, referral memorandum, or such other equivalent internal document of the BIR directing the reassignment or transfer of revenue officers, is typically signed by the revenue district officer or other subordinate official, and not signed or issued by the CIR or his duly authorized representative under Sections 6, 10 (c) and 13 of the NIRC. **Hence, the issuance of such memorandum of assignment, and its subsequent use as a proof of authority to continue the audit or investigation, is in effect supplanting the functions of the LOA, since it seeks to exercise a power that belongs exclusively to the CIR himself or his duly authorized representatives.**
>
> ...

Applying the above principles to the present case, a mere MOA signed by an RDO does not and cannot confer authority to RO Lagundi to continue the audit or investigation of respondent's books of accounts for TY 2013. Hence, the subject MOA signed by RDO Aninag is neither tantamount to an LOA nor a supplement thereto, as to validly give the new set of RO and GS the same kind of authority vested in the LOA. Clearly, as RO Lagundi is not authorized through an LOA, her investigation and subsequent assessment of respondent's deficiency taxes could not be sanctioned.

In *Medicard Philippines, Inc. v. Commissioner of Internal Revenue*[88], the Supreme Court emphasized the importance of an LOA, *viz*:

> ...
>
> **An LOA is the authority given to the appropriate revenue officer assigned to perform assessment functions. It empowers or enables said revenue officer to examine the books of account and other accounting records of a taxpayer for the**

[88] G.R. No. 222743, 05 April 2017; Citation omitted and emphasis supplied.

purpose of collecting the correct amount of tax. An LOA is premised on the fact that the examination of a taxpayer who has already filed his tax returns is a power that statutorily belongs only to the CIR himself or his duly authorized representatives ...

...

Based on the afore-quoted provision, it is clear that unless authorized by the CIR himself or by his duly authorized representative, through an LOA, an examination of the taxpayer cannot ordinarily be undertaken. The circumstances contemplated under Section 6 where the taxpayer may be assessed through best-evidence obtainable, inventory-taking, or surveillance among others has nothing to do with the LOA. These are simply methods of examining the taxpayer in order to arrive at the correct amount of taxes. **Hence, unless undertaken by the CIR himself or his duly authorized representatives, other tax agents may not validly conduct any of these kinds of examinations without prior authority.**

...

... To begin with, Section 6 of the NIRC requires an authority from the CIR or from his duly authorized representatives before an examination "of a taxpayer" may be made...

...

... In fact, apart from being a statutory requirement, **an LOA is equally needed even under the BIR's RELIEF System because the rationale of requirement is the same whether or not the CIR conducts a physical examination of the taxpayer's records: to prevent undue harassment of a taxpayer and level the playing field between the government's vast resources for tax assessment, collection and enforcement, on one hand, and the solitary taxpayer's dual need to prosecute its business while at the same time responding to the BIR exercise of its statutory powers**. The balance between these is achieved by ensuring that any examination of the taxpayer by the BIR's revenue officers is properly authorized in the first place by those to whom the discretion to exercise the power of examination is given by the statute.

That the BIR officials herein were not shown to have acted unreasonably is beside the point because the issue of their lack of authority was only brought up during the trial of the case. What is crucial is whether the proceedings that led to the issuance of VAT deficiency assessment against MEDICARD had the prior approval and authorization from the CIR or her duly authorized representatives. Not having authority to examine MEDICARD in the first place, the assessment issued by the CIR is inescapably void.

...

The Supreme Court, citing the case of *Commissioner of Internal Revenue v. Sony Philippines, Inc.*[89], went on to state:

> ...
> Clearly, there must be a grant of authority before any revenue officer can conduct an examination or assessment. Equally important is that the revenue officer so authorized must not go beyond the authority given. **In the absence of such an authority, the assessment or examination is a nullity.**
> ...

Further, the Supreme Court in *McDonald's*[90] concluded that:

> ...
> In summary, **We rule that the practice of reassigning or transferring revenue officers originally named in the LOA and substituting them with new revenue officers to continue the audit or investigation without a separate or amended LOA (i) violates the taxpayer's right to due process in tax audit or investigation; (ii) usurps the statutory power of the CIR or his duly authorized representative to grant the power to examine the books of account of a taxpayer; and (iii) does not comply with existing BIR rules and regulations, particularly RMO No. 43-90 dated September 20, 1990**.
> ...

Based on the foregoing pronouncements, We find no merit in petitioner's contention that a new LOA is unnecessary in cases of reassignment (of audit) to new ROs and that a MOA would suffice pursuant to RMO No. 8-2006.

Considering the absence of a new LOA authorizing RO Lagundi to examine respondent's books of accounts and other accounting records as a result of the reassignment/transfer of the case to her, the assessment for deficiency taxes issued against respondent is inescapably void.

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89 G.R. No. 178697, 17 November 2010; Emphasis and underscoring supplied.

90 Supra at note 87; Emphasis and underscoring supplied.

RESPONDENT'S RIGHT TO DUE PROCESS WAS VIOLATED WHEN PETITIONER PREMATURELY ISSUED THE FORMAL ASSESSMENT NOTICE (FAN) AND THE ASSESSMENT NOTICES (ANs).

Section 228 of the NIRC of 1997, as amended, provides the procedure for protesting of assessments, to wit:

> ...
> **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 exciseable 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.[91]

...

The aforequoted provision is implemented by Section 3 of RR No. 12-99[92], as amended by RR No. 18-2013[93], which provides:

...

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

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

3.1.1 *Preliminary Assessment Notice (PAN).* — If after review and evaluation 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 a Preliminary Assessment Notice (PAN) for the proposed assessment. It shall show in detail the facts and the law, rules and regulations, or jurisprudence on which the proposed assessment is based ...

If the taxpayer fails to respond <u>within fifteen (15) days from date of receipt of the PAN</u>, he shall be considered in default, in which case, a Formal Letter of Demand and Final Assessment Notice (FLD/FAN) shall be issued calling for payment of the taxpayer's deficiency tax liability, inclusive of the applicable penalties.

If the taxpayer, within fifteen (15) days from date of receipt of the PAN, responds that he/it disagrees with the findings of deficiency tax or taxes, an FLD/FAN shall be issued within fifteen (15) days from filing/submission of the taxpayer's response, calling for payment of the taxpayer's deficiency tax liability, inclusive of the applicable penalties.[94]

...

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91 Emphasis supplied.
92 Supra at note 16.
93 Supra at note 17.
94 Emphasis and underscoring supplied.

It is clear from the foregoing provisions that the issuance of the PAN, as well as giving the taxpayer 15 days from receipt thereof to respond to such notice, is part of due process in the issuance of tax assessments. If the taxpayer fails to respond to the PAN within the said 15-day period, the taxpayer shall be considered in default. Only then can the CIR or his duly authorized representative validly issue the FAN. Otherwise stated, the CIR or his duly authorized representative is duty-bound to wait for the expiration of the 15-day period from receipt of the PAN before issuing the FAN.

Relevantly, in *Commissioner of Internal Revenue v. Avon Products Manufacturing, Inc.*[95] (**Avon Products**), the Supreme Court held:

> ...
>
> The 1997 National Internal Revenue Code, also known as the Tax Code, and revenue regulations allow a taxpayer to file a reply or otherwise to submit comments or arguments with supporting documents at each stage in the assessment process. Due process requires the Bureau of Internal Revenue to consider the defenses and evidence submitted by the taxpayer and to render a decision based on these submissions. Failure to adhere to these requirements constitutes a denial of due process and taints the administrative proceedings with invalidity.
>
> ...
>
> ... Again, under Section 228 of the Tax Code and **Section 3.1.2 of Revenue Regulations No. 12-99, the taxpayer is required to respond within 15 days from receipt of the Preliminary Assessment Notice**; otherwise, he or she will be considered in default and the Final Letter of Demand and Final Assessment Notices will be issued. ...
>
> ...
>
> However, **within just two (2) weeks from receipt of Avon's protest letter, the Commissioner issued the Final Letter of Demand and Final Assessment Notices**, reiterating the findings stated in the Preliminary Assessment Notice. ...
>
> ...
>
> This Court has, in several cases, declared void any assessment that failed to strictly comply with the due process requirements set

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95 G.R. Nos. 201398-99, 03 October 2018; Citations omitted and emphasis supplied.

> forth in Section 228 of the Tax Code and Revenue Regulation No. 12-99.
>
> ...

The principles laid down in *Avon Products* regarding the observance of due process in the issuance of assessments to taxpayers were reiterated in the more recent case of *Commissioner of Internal Revenue v. Nippo Metal Tech Phils., Inc.*[96] (**Nippo Metal**).

In *Nippo Metal*, the CIR issued the FAN to Nippo Metal without waiting for the lapse of the 15-day period to respond to the PAN. The Supreme Court held, as follows:

> ...
>
> Clearly, due process demands that the taxpayer receives the PAN __**and**__ that he is given the opportunity to respond thereto. Moreover, in *CIR v. Avon Products Manufacturing, Inc.*, the Court even went beyond "opportunity to be heard" as an aspect of due process. In said case, the Court, reiterating *Ang Tibay v. The Court of Industrial Relations*, held that "[n]ot only must the party be given an opportunity to present his case and to adduce evidence tending to establish the rights which he asserts ***but the [CIR] must consider the evidence presented.***"
>
> ...
>
> ... **By disregarding the 15-day period provided by law, the CIR utterly deprived respondent of the opportunity to contest the PAN and present evidence in support thereto before an FLD/FAN was issued.**[97]
>
> ...

Here, it is undisputed that respondent received a copy of the PAN[98] dated 28 December 2016 on 17 January 2017. Respondent thus had until __01 February 2017__ within which to file its reply thereto. However, as the records show, petitioner issued the FAN[99] and the five (5) ANs[100] on __13 January 2017__, without waiting for respondent's reply to the PAN or at least the expiration of the 15-day period provided by law.

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[96] G.R. No. 227616, 19 June 2019 (Resolution).
[97] Supra; Citations omitted, emphasis, italics and underscoring in the original text.
[98] Supra at note 10.
[99] Supra at note 12.
[100] Supra at note 11.

Notably, even as respondent was able to file a protest against the FAN[101] and ANs[102], the mere fact that the FAN and ANs were issued prior to respondent's receipt of the PAN[103] and the lapse of the 15-day period for respondent to file its protest against the PAN unmistakably shows petitioner's non-observance of the mandatory 15-day period given to respondent to file a protest and be heard on its defenses before the final assessment was issued against it.

With the above disquisition, the Court *En Banc* thus upholds the Third Division's finding that the FAN[104] and the ANs[105] were issued prematurely and respondent was deprived of the opportunity to be heard on the PAN[106], in clear violation of the due process requirement in the issuance of tax assessments. Consequently, the FAN and the ANs are void and the assessment for deficiency taxes contained therein bear no valid fruit and must not be given any effect.[107]

WHEREFORE, premises considered, the present Petition for Review filed by petitioner Commissioner of Internal Revenue is hereby **DENIED** for lack of merit. Accordingly, the assailed Decision and Resolution dated 30 June 2020 and 30 October 2020, respectively, in CTA Case No. 9718, entitled *Global Fresh Products Inc.* v. *Commissioner of Internal Revenue*, are hereby **AFFIRMED**.

Consequently, petitioner Commissioner of Internal Revenue or any person duly acting on his behalf is hereby **ENJOINED** from collecting or taking further action on the subject deficiency taxes assessed against respondent Global Fresh Products Inc. as provided in the Assessment Notices and the Formal Assessment Notice, all dated 13 January 2017, in the aggregate amount of ₱91,625,615.90 for the taxable year 2013.

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101 Supra at note 12.
102 Supra at note 11.
103 Supra at note 10.
104 Supra at note 12.
105 Supra at note 11.
106 Supra at note 10.
107 Refer to *Commissioner of Internal Revenue v. Pilipinas Shell Petroleum Cororation.*, G.R. No. 197945, 09 July 2018; *Commissioner of Internal Revenue v. Liquigaz Philippines Corporation*, G.R. No. 215534, 18 April 2016; and *Commissioner of Internal Revenue v. Metro Star Superama, Inc.*, G.R. No. 185371, 08 December 2010.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

(*with Separate Concurring Opinion*)
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

(I join *Separate Concurring Opinion of J. Liban*)
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

(I join J. Liban's *Separate Concurring Opinion*)
MARIAN IVY F. REYES-FAJARDO
Associate Justice

(with due respect, I join J. Liban's *SCO*)
LANEE S. CUI-DAVID
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.

ROMAN G. DEL ROSARIO
Presiding Justice

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

GLOBAL FRESH PRODUCTS INC.,
Respondent.

CTA EB NO. 2392
(CTA Case No. 9718)

Present:
DEL ROSARIO, *P.J.*,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO, *and*
CUI-DAVID, *JJ.*

Promulgated:
JUN 30 2022 4:30pm

x- -x

SEPARATE CONCURRING OPINION

RINGPIS-LIBAN, *J.*:

I concur in the *ponencia* in denying the Petition for Review filed by the Commissioner of Internal Revenue ("Petitioner") for lack of authority of the examining Revenue Officer ("RO"), but for the reasons to be discussed below.

In my humble opinion, a new letter of authority ("LOA") is not needed in case of re-assignment as long as the authority given to the new RO is signed by the Commissioner of Internal Revenue ("CIR") or his duly authorized representative. This is permissible under the laws of agency under the Civil Code.

In the case at bar however, the Memorandum of Authority (MOA) was issued not by the duly authorized representative of Petitioner, the Revenue Regional Director, but by Revenue District Officer Florante R. Aninag. Hence, RO Villaflor A. Lagundi who audited the books of account of Respondent is without any valid authority to do so.

I am also of the firm belief that the ruling of the Supreme Court in *Commissioner of Internal Revenue v. McDonald's Philippines Realty Corp.*[1] ("*Mcdonald's*") should not be haphazardly applied in cases regarding the validity or invalidity of an RO's authority. A perusal of the case discloses that *Mcdonald's* invalidated the practice of reassigning ROs through a Revalidation Notice or Memorandum of Reassignment or any equivalent letter, only because it was presumed that these documents are issued by a subordinate official and not by the CIR or his duly authorized representative, to wit:

> "It is true that the service of a copy of a memorandum of assignment, referral memorandum, or such other equivalent internal BIR document may notify the taxpayer of the fact of reassignment and transfer of cases of revenue officers. However, notice of the fact of reassignment and transfer of cases is one thing; proof of the existence of authority to conduct an examination and assessment is another thing. The memorandum of assignment, referral memorandum, or any equivalent document is not a proof of the existence of authority of the substitute or replacement revenue officer. **The memorandum of assignment, referral memorandum, or any equivalent document is <u>not issued by the CIR or his duly authorized representative</u> for the purpose of vesting upon the revenue officer authority to examine a taxpayer's books of accounts. <u>It is issued by the revenue district officer or other subordinate official</u> for the purpose of reassignment and transfer of cases of revenue officers.**
>
> The petitioner wants the Court to believe that once an LOA has been issued in the names of certain revenue officers, a subordinate official of the BIR can then, through a mere memorandum of assignment, referral memorandum, or such equivalent document, rotate the work assignments of revenue officers who may then act under the general authority of a validly issued LOA. But an LOA is not a general authority to any revenue officer. It is a special authority granted to a particular revenue officer.
>
> The practice of reassigning or transferring revenue officers, who are the original authorized officers named in the LOA, and subsequently substituting them with new revenue officers who do not have a separate LOA issued in their name, is in effect a usurpation of the statutory power of the CIR or his duly authorized representative. **<u>The memorandum of assignment, referral memorandum, or such other equivalent internal document of the BIR directing the reassignment or transfer of revenue officers, is typically signed by the revenue district officer or other subordinate official, and not signed or issued by the CIR</u>**

[1] G.R. No. 242670, May 10, 2021.

> **or his duly authorized representative under Sections 6, 10 (c) and 13 of the NIRC. Hence, the issuance of such memorandum of assignment, and its subsequent use as a proof of authority to continue the audit or investigation, is in effect supplanting the functions of the LOA, since it seeks to exercise a power that belongs exclusively to the CIR himself or his duly authorized representatives.**[2]

The Supreme Court in the said case did not consider instances where the Revalidation Notice or Memorandum of Reassignment or any equivalent letter is issued by the CIR himself or his duly authorized representative. Thus, it seems that the assumptions from which *Mcdonald's* derived the conclusion that there should be issuance of a new LOA if a RO is reassigned or transferred, is incomplete and as such should not be applied.

From all the foregoing, I vote to **AFFIRM** the Decision dated June 30, 2020 and Resolution dated October 30, 2020 of the court *a quo.*

Ma. Belen - r L

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

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[2] *Emphasis and underscoring supplied.*