REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- *versus* -

PPI HOLDINGS, INC.,
Respondent.

CTA EB No. 3193
(CTA Case No. 10476)

Present:

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

Promulgated:

JUN 19 2026 3:50 p.m.

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DECISION

RINGPIS-LIBAN, P.J.:

Before the Court *En Banc* is a Petition for Review[1] filed by petitioner Commissioner of Internal Revenue (CIR) under Rule 8 of the Revised Rules of the Court of Tax Appeals (RRCTA), seeking the reversal and setting aside of the Decision dated 27 February 2025[2] and Resolution dated 11 July 2025[3] rendered by the First Division of this Court in CTA Case No. 10476.

The dispositive portion of the Decision reads as follows:

> "**WHEREFORE**, premises considered, the *Petition for Review* with the *Supplement to the Petition for Review,* filed by petitioner PPI Holdings, Inc. on March 4, 2021, and July 27, 2021, respectively, is hereby **GRANTED.**

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[1] *Rollo*, pp. 3-46.
[2] *Id.*, pp. 43-70.
[3] *Id.*, pp. 72-76.

> Accordingly, the Formal Letter of Demand with Final Assessment Notices dated March 19, 2019, Warrant of Distraint and/or Levy No. 121-2021-022 dated February 01, 2021, and Warrant of Garnishment No. 121-2021-022-01 dated February 16, 2021, are hereby **CANCELLED** and **SET ASIDE.**
>
> Respondents Commissioner of Internal Revenue and the BIR Large Taxpayer Service – Collection and Enforcement Division are **ORDERED to REFUND** in favor of petitioner the amount of ₱25,580,537.87, representing the garnished amount based on a void assessment.
>
> **SO ORDERED.**"[4]

The CIR filed a Motion for Reconsideration on 20 March 2025 which was denied by the First Division. The dispositive portion reads:

> "**WHEREFORE**, the *Motion for Reconsideration (Re: Decision dated 27 February 2025)* filed by respondents Commissioner of Internal Revenue and the BIR Large Taxpayer Services – Collection and Enforcement Division is **DENIED**, for lack of merit.
>
> **SO ORDERED.**"[5]

The CIR received the MR Resolution on 18 July 2025. On 30 July 2025, petitioner filed a Motion for Extension of Time to File Petition for Review,[6] which the Court *En Banc* granted for a non-extendible period of fifteen (15) days from 02 August 2025, or until 17 August 2025.[7] The Petition for Review was filed on 15 August 2025, within the extended period.

THE PARTIES

Petitioner Commissioner of Internal Revenue (CIR) is the duly appointed head of the Bureau of Internal Revenue (BIR), vested with authority to decide disputed assessments, refunds of internal revenue taxes, fees, other charges, and penalties in relation thereto. Petitioner holds office at the BIR National Office Building, BIR Road, Diliman, Quezon City, and may be served with pleadings,

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[4] *Id.*, p. 69.
[5] *Id.*, p. 75.
[6] *Id.*, pp. 1-6.
[7] *Id.*, p. 8.

orders, and processes at the Litigation Division, Room 703, BIR National Office Building, Diliman, Quezon City.

Respondent PPI Holdings, Inc. (PPI) is a corporation duly organized and existing under the laws of the Republic of the Philippines, with principal office at 6th Floor, Cyberpark Tower 1, Araneta Center, Quezon City. It is primarily engaged in the business of establishing, operating, and maintaining food outlets, restaurants, bakeries, coffee shops, and refreshment parlors. Respondent is represented by Angara Abello Concepcion Regala & Cruz (ACCRALAW), 22nd Floor ACCRALAW Tower, Second Avenue corner 30th Street, Crescent Park West, Bonifacio Global City, 1635 Taguig, Metro Manila.

THE FACTS

As found by the First Division and as culled from the records.

On 7 September 2015, PPI received a Letter of Authority (LOA) No. eLA201200042088 dated 2 September 2015,[8] authorizing Revenue Officer (RO) Matias Fadri III (RO Fadri) and Group Supervisor (GS) Marilyn San Diego (GS San Diego) of Revenue District Office (RDO) No. 125 – Regular LT Division II to examine PPI's books of accounts and other accounting records for all internal revenue taxes covering the period 1 January 2013 to 31 December 2013. PPI subsequently executed a series of Waivers of the Defense of Prescription,[9] extending the period to assess until 31 December 2017, and thereafter executed additional Waivers[10] extending the period further until 31 March 2019.

On 27 November 2017, PPI received a Preliminary Assessment Notice (PAN) dated 22 November 2017,[11] together with the Details of Discrepancies. PPI filed its Reply to the PAN on 12 December 2017.

On 27 March 2019, PPI received the Formal Letter of Demand with Final Assessment Notices (FLD/FAN) dated 25 March 2019,[12] assessing alleged deficiency income tax, value-added tax (VAT), withholding tax on compensation (WTC), expanded withholding tax (EWT), withholding VAT, other percentage tax, documentary stamp tax (DST), registration fee, and compromise penalties for taxable year (TY) 2013, in the aggregate amount of ₱25,580,537.87, inclusive

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[8] Docket – Vol. I, p. 476, Exhibit P-82.
[9] *Id.*, pp. 436-439, Exhibits P-61 to P-64; Exhibits R-4 to R-8.
[10] *Id.*, pp. 440-442, Exhibits P-65 to P-67; Exhibits R-12 to R-14.
[11] *Id.*, pp. 566–585, BIR Records, Exhibits R-10 and R-10-A.
[12] *Id.*, pp. 443-446, Exhibit P-68.

of penalties and interest. On 24 April 2019, PPI filed a Protest[13] against the FLD/FAN in the form of a request for reconsideration.

On 11 December 2020, PPI filed a Conditional Withdrawal Letter[14] of its protest, conditioned upon the processing of its application for Tax Amnesty on Delinquencies (TAD) pursuant to Republic Act (RA) No. 11213, otherwise known as the Tax Amnesty Act, and the issuance of a Certificate of Tax Delinquencies/Tax Liabilities (CTD) in its favor. However, on 21 January 2021, PPI received a Letter of Denial dated 16 December 2020[15] from the CIR, denying PPI's TAD application. As the condition for the withdrawal was not met, the Conditional Withdrawal Letter is deemed not submitted, and PPI's protest remained subsisting.

On 2 February 2021, PPI received a Warrant of Distraint and/or Levy (WDL) No. 121-2021-022 dated 1 February 2021,[16] ordering the distraint and levy of its properties to satisfy the assessed deficiency taxes. On 17 February 2021, PPI was informed by Security Bank and Trust Company (SBTC) that a Warrant of Garnishment (WG) No. 121-2021-022-01 dated 16 February 2021 had been served on its corporate bank account for the same amount. The garnished amount of ₱25,580,537.87 was subsequently released to the CIR.

PROCEEDINGS BEFORE THE COURT EN BANC

On 4 March 2021, PPI filed its original Petition for Review[17] before the First Division, docketed as CTA Case No. 10476. The First Division proceeded to trial. On 27 July 2021, PPI filed a Supplement to the Petition for Review,[18] which the First Division admitted on 30 March 2022.[19] The case was submitted for decision on 5 March 2024 after the parties filed their respective memoranda.[20] The First Division rendered its Decision on 27 February 2025, granting PPI's petition and ordering the cancellation of the FLD/FAN, WDL, and WG, and the refund of ₱25,580,537.87. The CIR filed a Motion for Reconsideration on 20 March 2025, which the First Division denied in a Resolution dated 11 July 2025.

On 15 August 2025, the CIR filed the instant Petition for Review.[21]

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[13] *Id.*, pp. 465-474, Exhibit P-79.
[14] Docket – Vol. II, pp. 643-645, Exhibit P-94.
[15] *Id.*, p. 657, Exhibit P-95.
[16] *Id.* at Note 8, pp. 282-283, Exhibit P-1.
[17] *Id.*, pp. 8-69.
[18] *Id.* at Note 14, pp. 608–619.
[19] *Id.*, pp. 715–722.
[20] *Id.*, pp. 1017–1061 and 1065–1090.
[21] *Id.* at Note 1.

In a Minute Resolution dated 27 October 2025,[22] the Court ordered respondent PPI to file its Comment on the Petition for Review within ten (10) days from notice. On 17 November 2025, PPI filed its Comment/Opposition (to the Petition for Review dated 15 August 2025).[23] In a Minute Resolution dated 4 December 2025,[24] the Court submitted the Petition for decision.

ASSIGNMENT OF ERRORS

Petitioner Commissioner of Internal Revenue claims that the First Division erred in failing to distinguish the separate procedural rules governing refund claims and assessment cases, which have separate jurisdictional and statutory requirements under the National Internal Revenue Code (NIRC) of 1997, as amended.

Petitioner Commissioner of Internal Revenue claims that the First Division erred when it misapplied the cases of *Commissioner of Internal Revenue v. McDonald's Philippines Realty Corp.*, *Medicard Philippines, Inc. v. Commissioner of Internal Revenue*, *Commissioner of Internal Revenue v. Sony Philippines, Inc.*, and *Commissioner of Internal Revenue v. Opulent Landowners Inc.*, which were allegedly based on the outdated Revenue Memorandum Order (RMO) No. 43-90, an issuance that has supposedly been superseded due to subsequent amendments in tax regulations and applicable laws.

Petitioner Commissioner of Internal Revenue claims that the First Division erred when it cancelled and declared void ab initio the Formal Letter of Demand with Final Assessment Notices, Warrant of Distraint and/or Levy, and --Warrant of Garnishment, and ordered petitioner to refund in favor of respondent the amount of ₱25,580,537.87.

THE ARGUMENTS OF THE PARTIES

Petitioner's Arguments

On the first assigned error, the CIR argues that refund claims and assessment cases are governed by distinct jurisdictional and statutory requirements under the NIRC. The CIR maintains that PPI did not file a prior administrative claim for refund with the BIR as required by Section 229 of the NIRC before invoking the Court's jurisdiction, and that the Supplement to the Petition for Review cannot cure this jurisdictional defect. The CIR also argues,

[22] *Id.*, p. 78.
[23] *Id.*, pp. 79-104.
[24] *Id.*, p. 140.

for the first time before the *En Banc*, that the Letter dated 16 December 2020—denying PPI's TAD application—constitutes the CIR's final decision on the disputed assessment, and that since PPI received this letter on 21 January 2021, it had only until 20 February 2021 to file its appeal, making the Petition for Review filed on 4 March 2021 out of time.

On the second assigned error, the CIR argues that the cases relied upon by the First Division were decided based on RMO No. 43-90, which predates the 1997 NIRC and has been superseded by RMO Nos. 8-2006 and 44-2010. The CIR contends that in the instant case, RO Fadri was duly authorized under the LOA as lead revenue officer; GS Dajao merely reviewed and supervised the work, and her participation does not invalidate the assessment. The CIR also invokes the ruling in *CIR v. PGA Sompo Insurance Corporation*[25] that a duly issued LOA does not automatically become invalid simply because revenue officers named therein are reassigned or transferred.

On the third assigned error, the CIR argues that PPI's Conditional Withdrawal Letter converted the assessment into a final, executory, and delinquent obligation, which the CIR properly collected through the WDL and WG. Even assuming the Court has jurisdiction, the CIR maintains it may only rule on the manner of collection, not on the validity of the final and executory assessment.

Respondent's Arguments

On the first error, PPI argues that its refund claim is not an independent claim but is incidental to and a natural consequence of the nullification of the void assessment. Citing *Commissioner of Internal Revenue v. Court of Appeals, City Trust Banking Corporation and Court of Tax Appeals*[26] and this Court's ruling in *Y&R Philippines, Inc. v. Commissioner of Internal Revenue*[27], PPI argues that requiring a separate administrative claim for refund would be a useless and needless ceremony. On timeliness, PPI argues that the WDL—not the 16 December 2020 Letter—constitutes the CIR's final decision, consistent with *Commissioner of Internal Revenue v. South Entertainment Gallery, Inc.*[28], and that its Petition was filed within 30 days from receipt of the WDL.

On the second error, PPI argues that RMO No. 43-90 remains effective under the 1997 NIRC, having been expressly upheld in *Commissioner of Internal Revenue v. McDonald's Philippines Realty Corp.*[29] PPI further argues that GS Dajao actively participated in the conduct of the audit and co-authored audit reports, making her involvement substantive rather than merely supervisory. The BIR

[25] CTA EB No. 2203, 17 March 2022.
[26] G.R. No. 106611, 21 July 1994.
[27] CTA EB Case Nos. 2019 & 2020, 11 March 2021.
[28] G.R. No. 225809, 17 March 2021.
[29] G.R. No. 242670, 10 May 2021.

itself, through Operations Memorandum No. 2018-02-03, has recognized that substituting revenue officers without a new LOA is no longer tenable.

On the third error, PPI argues that the Conditional Withdrawal Letter was filed on an unfulfilled condition and is therefore deemed not submitted. Under Article 1181 of the Civil Code[30], the extinguishment of obligations depends upon the happening of the condition, which never occurred here. Accordingly, PPI's protest remained pending, the assessment never attained finality, and the First Division correctly cancelled the void assessment and ordered the refund.

THE RULING OF THE COURT

The Petition for Review must be **DENIED.**

The Court has jurisdiction over the Petition for Review filed by PPI before the First Division; the appeal was timely filed.

The Court of Tax Appeals (CTA) is a court of special and limited jurisdiction. Section 7(a)(1) of Republic Act (RA) No. 1125, as amended by RA No. 9282, vests the CTA with exclusive appellate jurisdiction over decisions of the CIR in cases involving disputed assessments, refunds of internal revenue taxes, fees, other charges, penalties in relation thereto, or other matters arising under the NIRC.[31] Under Section 11 of RA No. 1125, as amended, in relation to Section 3(a), Rule 8 of the RRCTA, any party adversely affected by a decision, ruling, or inaction of the CIR may appeal to the CTA within thirty (30) days from receipt thereof.[32]

The CIR argues that the Court lacks jurisdiction because PPI did not first file a separate administrative claim for refund with the BIR. This argument is unpersuasive. In *Commissioner of Internal Revenue v. South Entertainment Gallery, Inc.*[33] (SEGI), the Supreme Court held that where the CIR, without categorically deciding a taxpayer's protest, proceeds with distraint and levy, such act constitutes an implied denial, and the taxpayer's remedy is to appeal to the CTA within 30 days from receipt of the warrant. In the present case, PPI received the FLD/FAN on 27 March 2019 and filed a Protest on 24 April 2019. Without ruling on the Protest, the CIR issued the WDL on 1 February 2021, which PPI received on 2 February 2021. Counting 30 days from 2 February 2021, PPI had

[30] Civil Code of the Philippines, Article 1181, "In conditional obligations, the acquisition of rights, as well as the extinguishment or loss of those already acquired, shall depend upon the happening of the event which constitutes the condition. (1114)"
[31] Section 7(a)(1), Republic Act No. 1125, as amended by Republic Act No. 9282.
[32] Section 11, Republic Act No. 1125, as amended; Section 3(a), Rule 8, RRCTA.
[33] G.R. No. 225809, March 17, 2021.

until 4 March 2021 to file its appeal. Since the Petition for Review was filed on 4 March 2021, the appeal was timely.

Moreover, PPI's refund claim is not a stand-alone refund case; it is incidental to and a natural consequence of the nullification of the void assessment. In *Commissioner of Internal Revenue v. Court of Appeals, City Trust Banking Corporation and Court of Tax Appeals,*[34] the Supreme Court underscored that resolving the deficiency tax assessment jointly with the refund claim is both legally appropriate and logically necessary to avoid multiplicity of suits. As held in *Vda. De San Agustin v. Commissioner of Internal Revenue,*[35] requiring a taxpayer to separately file an administrative claim for refund when the assessment is already pending before the CTA would be a useless and needless ceremony. This Court En Banc reaffirmed this principle in *Y&R Philippines, Inc. v. Commissioner of Internal Revenue,*[36] ruling that it is appropriate to resolve an issue of deficiency tax assessment together with a claim for tax refund in a single proceeding. Accordingly, it was futile to require PPI to separately file an administrative claim for refund, because the CIR would expectedly deny the same.[37]

The CIR's argument that the Letter dated 16 December 2020 constitutes the final decision that triggered the appeal period was raised for the first time before this Court *En Banc.* On the merits, the letter denied only PPI's TAD application—not PPI's tax protest under Section 228 of the NIRC. Under *SEGI,* it is the issuance of the WDL—as the CIR's act of proceeding with collection without deciding the protest—that constitutes the implied final decision. The appeal period therefore ran from 2 February 2021, and the Petition filed on 4 March 2021 was timely.

The Group Supervisor who continued PPI's audit lacked a valid LOA, rendering the resulting deficiency tax assessments void ab initio.

Section 6(A) of the NIRC of 1997, as amended, explicitly requires a specific authority from the CIR or his duly authorized representative before a taxpayer may be subjected to examination.[38] Section 13 of the same Code provides that a Revenue Officer may examine a taxpayer pursuant to a Letter of Authority (LOA) issued by the Revenue Regional Director.[39] Consistent with

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[34] G.R. No. 106611, July 21, 1994.
[35] G.R. No. 138485, September 10, 2001.
[36] CTA EB Case Nos. 2019 & 2020 (CTA Case No. 9437), March 11, 2021.
[37] *Id.* at Note 14, pp. 719–721.
[38] Section 6(A), NIRC of 1997, as amended.
[39] Section 13, NIRC of 1997, as amended.

these statutory provisions, RMO No. 43-90[40] expressly requires the issuance of a new LOA when a Revenue Officer assigned under a previous LOA is replaced or reassigned.

In *Commissioner of Internal Revenue v. Sony Philippines, Inc.,*[41] the Supreme Court held that there must be a grant of authority in the form of an LOA before any Revenue Officer can conduct an examination or assessment, and that in the absence of such authority, the assessment or examination is a nullity. In *Medicard Philippines, Inc. v. Commissioner of Internal Revenue,*[42] the Supreme Court reiterated that unless authorized through an LOA, an examination of the taxpayer cannot ordinarily be undertaken. In *Commissioner of Internal Revenue v. McDonald's Philippines Realty Corp.,*[43] the Supreme Court held that the practice of reassigning Revenue Officers without a new or amended LOA violates the taxpayer's right to due process and is void. The Supreme Court also expressly rejected the argument that RMO No. 43-90 is outdated, holding that Section D(5) thereof is not repugnant to Sections 6(A), 10, and 13 of the NIRC; pursuant to Section 291 of the NIRC, RMO No. 43-90 remains effective and applicable. In *Commissioner of Internal Revenue v. Opulent Landowners Inc.,*[44] the Supreme Court reiterated that only the Revenue Officers actually named under the LOA are authorized to examine the taxpayer, and that in the absence of a new LOA for officers who recommended the deficiency tax assessments, the resulting assessments are void.

In this case, LOA No. eLA201200042088 dated 2 September 2015 authorized only RO Fadri and GS San Diego to examine PPI's books of accounts and accounting records for TY 2013. RO Fadri confirmed in his Judicial Affidavit[45] that the LOA named him and GS San Diego as the revenue officers authorized to conduct the investigation. The records show, however, that GS Ma. Daisy C. Dajao (GS Dajao) co-authored the Revenue Officer's Audit Report dated 5 March 2019 and co-signed the Report forwarding the docket for approval and issuance of the FLD.[46] GS Dajao was not named in the LOA, and no new, amended, or replacement LOA, Memorandum of Assignment, or Referral Memorandum was ever issued in her name.

Under Revenue Administrative Order No. 02-90,[47] a Group Supervisor not only oversees audit operations but plays an active role in conducting assessments. Every LOA issued by the BIR designates a specific Group Supervisor to a particular case. GS Dajao's active participation in the audit—including the preparation and co-signing of the audit report that recommended the issuance of the FLD/FAN—without a valid LOA rendered her actions

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[40] Amendment of Revenue Memorandum Order No. 37-90 Prescribing Revised Policy Guidelines for Examination of Returns and Issuance of Letters of Authority to Audit, September 20, 1990.
[41] G.R. No. 178697, November 17, 2010.
[42] G.R. No. 222743, April 5, 2017.
[43] *Supra,* Note 29.
[44] G.R. Nos. 249883-84, January 27, 2020.
[45] *Id.* at Note 14, p. 584, Exhibit R-30, RO Fadri's Judicial Affidavit dated May 17, 2021.
[46] BIR Records, pp. 869–894, Exhibit R-15; BIR Records, pp. 910–911.
[47] Revenue Administrative Order No. 02-90, March 28, 1990.

unauthorized. Consequently, the deficiency tax assessments arising from the audit are null and void.

The CIR's reliance on *CIR v. PGA Sompo Insurance Corporation*[48] is misplaced. That case involved the reassignment or transfer of an officer named in the LOA. In the present case, the issue is the active participation of a Group Supervisor who was never named in the LOA and for whom no new or replacement LOA was issued. The cited ruling does not detract from the settled principle that only those named in the LOA are authorized to examine the taxpayer.

The doctrine of stare decisis compels adherence to the foregoing settled jurisprudence. The petitioner's arguments before this Court *En Banc* are a mere rehash of the same grounds already thoroughly considered and correctly rejected by the Court in Division. The petitioner has not presented any new argument or compelling justification to depart from the uniform line of Supreme Court decisions on the LOA requirement.

The Conditional Withdrawal Letter is deemed not submitted; the cancellation of the void assessment and the refund of the garnished amount are proper.

The CIR contends that PPI's Conditional Withdrawal Letter dated 11 December 2020[49] effectively withdrew PPI's protest to the FLD/FAN, rendering the assessment final and executory. The Court is not persuaded.

The records show that the Conditional Withdrawal Letter was filed expressly on the condition that PPI's application for TAD under RA No. 11213[50] would be processed and a CTD issued in PPI's favor. However, the CIR denied PPI's TAD application in a Letter dated 16 December 2020,[51] which PPI received on 21 January 2021. The condition upon which the withdrawal was predicated therefore failed. Under Article 1181 of the Civil Code,[52] the extinguishment of an obligation depends upon the happening of the event which constitutes the condition. Since the condition was not met, the Conditional Withdrawal Letter is deemed not submitted and PPI's protest remained pending.

[48] *Id.* at Note 25.
[49] *Id.* at Note 14, pp. 643–645, Exhibit P-94.
[50] An Act Enhancing Revenue Administration and Collection by Granting an Amnesty on All Unpaid Internal Revenue Taxes Imposed by the National Government for Taxable Year 2017 and Prior Years with Respect to Estate Tax, Other Internal Revenue Taxes, and Tax on Delinquencies.
[51] *Id.* at Note 14, p. 657, Exhibit P-95.
[52] *Id.* at Note 30.

Given that the assessment was never final and executory, the CIR's argument that the Court may only rule on the manner of collection has no basis. The First Division correctly exercised its jurisdiction to rule on the validity of the assessment and, upon finding it void *ab initio* for want of a valid LOA covering GS Dajao, correctly cancelled the FLD/FAN, WDL, and WG.

As the Supreme Court held in *Commissioner of Internal Revenue v. Reyes,*[53] a void assessment bears no valid fruit and does not create any lawful tax liability. The refund of ₱25,580,537.87—representing the amount garnished pursuant to a void assessment—is therefore warranted.

In fine, the Court *En Banc* finds no reversible error in the Decision dated 27 February 2025 and Resolution dated 11 July 2025 of the First Division. The Petition for Review must be **DENIED**.

WHEREFORE, premises considered, the Petition for Review filed by petitioner Commissioner of Internal Revenue is hereby **DENIED** for lack of merit. The Decision dated 27 February 2025 and Resolution dated 11 July 2025 of the Court's First Division in CTA Case No. 10476 are hereby **AFFIRMED** in toto.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

WE CONCUR:

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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

[53] G.R. Nos. 159694 & 163581, January 27, 2006.

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court *En Banc*.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice