REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	CTA EB No. 1760 (CTA CASE No. 8857)
- versus -	Present: DEL ROSARIO, *P.J.*, CASTAÑEDA, JR. UY, FABON-VICTORINO, MINDARO-GRULLA, RINGPIS-LIBAN, MANAHAN, *JJ.*
NORTHERN TOBACCO REDRYING CO., INC., Respondent.	Promulgated: JUL 02 2019 3:07 p.m.

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DECISION

***Fabon-Victorino, J.*:**

Before the Court is the Petition for Review filed by the Commissioner of Internal Revenue, assailing the Decision dated July 25, 2017 rendered by the Court in Division which cancelled and set aside the assessment for deficiency income tax (IT), value-added tax (VAT), and documentary stamp tax (DST) issued against respondent Northern Tobacco Redrying Co., Inc.

Equally assailed in the same Petition is the Resolution dated December 14, 2017 which denied petitioner's Motion for Reconsideration for lack of merit.

The following facts as established during trial remain undisputed.

Petitioner is the Commissioner of Internal Revenue who holds office at the Bureau of Internal Revenue (BIR) National Office Building, Agham Road, Diliman, Quezon City.

Respondent is a domestic corporation with business address at No. 24 Fortune Avenue, Brgy. Fortune, Marikina City. It is registered with the Securities and Exchange Commission (SEC) and was issued SEC Certificate No. 126605 on May 21, 1985. It is likewise registered with the BIR as evidenced by BIR Certificate of Registration No. 8RC0000049826.

On October 29, 2009, respondent executed a *Plan of De Facto Merger* with Fortune Tobacco Corporation (FTC). On the same date, a Deed of Assignment was also executed wherein respondent transferred to FTC the following assets and liabilities as of October 31, 2009:

ASSETS	
Cash	₱ 12,273,248.30
Accounts Receivable	32,587,200.00
Prepaid Insurance	281,545.00
Advances to Suppliers	2,177,676.78
Land Improvements - Net	1,959,122.33
Buildings - Net	31,832,433.21
Buildings Improvements	24,967,678.77
Machinery and Equipment - Net	12,198,724.94
Transportation Equipment - Net	144,166.80
Office Machines - Furniture and Fixtures - Net	417,935.44
Lab and Medical Equipment - Net	9,880.29
TOTAL ASSETS	**₱118,849,611.86**
LIABILITIES	
Accounts Payable	₱ 1,153,900.99
TOTAL LIABILITIES	**₱ 1,153,900.99**

In consideration for such transfer, FTC agreed to issue in favor of respondent 2,294,646 FTC shares of stocks "and additional paid-in capital recorded in FORTUNE of One Hundred Fifteen Million Four Hundred One Thousand Sixty-Four Pesos & 87/10(sic) (P115,401,064.87), free and clear of any lien or encumbrance."

On February 23, 2010, respondent, through Sycip Gorres & Velayo, filed a letter-request with the BIR Law Division to confirm their opinion that the transfer of more than 80% of respondent's total assets and some of its liabilities to FTC in exchange for shares of capital stock of FTC constitutes a *de facto* merger pursuant to Section 40(C)(6)(b) in relation to 40(C)(2) of the National Internal Revenue Code (NIRC) of 1997, as amended, hence, should be accorded a tax-free treatment consistent with several rulings on the matter issued by the BIR.

On May 25, 2010, respondent received a Letter of Authority (LOA) No. 124-2010-00000060 dated May 14, 2010, authorizing the examination of its books of accounts and other accounting records for all internal revenue taxes for the year 2009.

On February 16, 2012, respondent through its President, Angelo Joe L. Ang executed a Waiver of the Defense of Prescription under the Statute of Limitations of the NIRC, which petitioner accepted on March 13, 2012 through Alfredo V. Misajon, Assistant Commissioner, Large Taxpayers Service.

Subsequently, respondent received a Notice of Informal Conference (NIC) dated October 4, 2012, informing it about the initial audit findings based on the examination conducted by the BIR.

On January 28, 2013, a second Waiver of the Defense of Prescription was executed by respondent, this time, through its Treasurer, William Wong. It was accepted by petitioner again through Alfredo V. Misajon, on February 12, 2013.

On September 9, 2013, respondent, through its authorized representative, received the Preliminary Assessment Notice (PAN) dated September 2, 2013, together with Details of Discrepancies.

On September 25, 2013, respondent protested the PAN through a Letter dated September 19, 2013 captioned as

Position Paper to Preliminary Assessment Notice dated September 2, 2013.

On December 9, 2013, respondent received the undated Formal Letter of Demand (FLD) with Audit Result/Assessment Notices Nos. ELTAD II-09-IT-0007, ELTAD II-09-VT-0001, ELTAD II-09-DS-0003, all dated December 5, 2013, assessing it for deficiency IT, VAT, and DST for the year 2009.

On January 8, 2014, respondent protested the deficiency assessment and prayed that it be set aside by the BIR for lack of factual and legal bases.

On August 5, 2014, respondent filed a Petition for Review with the Court in Division claiming inaction on its protest on the part of petitioner.

After trial on the merits, the Court in Division rendered the assailed Decision dated July 25, 2017, the dispositive portion of which states, as follows:

> **WHEREFORE**, in light of the foregoing considerations, the instant Petition for Review is hereby **GRANTED**. Accordingly, the subject assessments for income tax, VAT and DST issued by (petitioner) against (respondent) for taxable year 2009 are **CANCELLED** and **SET ASIDE**.
>
> **SO ORDERED**.

The Court in Division ruled that the questioned assessment was void since the FLD informing the respondent of such assessment failed to state the exact amount of respondent's tax liability as well as the date for its payment in violation of respondent's right to due process.

In the assailed Resolution of December 14, 2017, the Court in Division effectively affirmed its ruling in the assailed Decision by denying petitioner's Motion for Reconsideration for lack of merit.

Hence, the present Petition for Review filed with the Court *En Banc* on January 22, 2018.

Petitioner argues that contrary to the ruling of the Court in Division, the FLD indicated the exact amount of respondent's deficiency tax liability only that the deficiency and delinquency interests would still be subject to adjustments depending on respondent's actual date of payment of the assessed tax deficiencies.

On the date of payment, petitioner claims that the statement in the FLD, to wit: "Please note that the interest and the total amount due will have to be adjusted if paid beyond November 30, 2013," provided the due date, specifically, November 30, 2013, for the payment of the deficiency taxes.

Further, petitioner contends that the principle laid down in the case of *Commissioner of Internal Revenue vs. Fitness By Design, Inc.*[1] *(Fitness By Design)* which in turn was based on the earlier case of *Commissioner of Internal Revenue vs. Menguito (Menguito)*[2]is not binding insofar as the present case is concerned as it did not directly address the issue of whether a definite demand for payment of an exact amount and its due date are requisites for the validity of an assessment. This according to petitioner finds support in Section 228 of the NIRC, as amended, which only requires that the taxpayers be informed in writing of the law and the facts on which the assessment is made.

Besides, the issue of whether a valid assessment should include a definite due date was never raised as an issue by respondent when it filed its Petition for Review before the Court in Division. In other words, the same was not determined by the Court in Division in relation to petitioner's right to due process given that he was not accorded the opportunity to present evidence thereon.

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[1] G.R. No. 215957, November 9, 2016.
[2] 587 Phil. 234, 256 (2008).

Respondent, on the other hand, points out[3] that contrary to petitioner's allegation, the factual milieu of the case of *Commissioner of Internal Revenue vs. Fitness by Design, Inc.*[4] upon which the ruling of the Court in Division that the assessment must state with exactness the amount of taxes due from the taxpayer and must clearly state the due date for payment of the same, falls squarely with the factual antecedents of this case.

Under the obtaining circumstances and considering the legal precept of *stare decisis*, this Court must rule similarly and adhere to the judicial precedents as set by the High Court.

Petitioner cannot also correctly claim that the FLD stated the exact amount of the tax liability and that only the deficiency and delinquency interest are subject to adjustment depending on the date of the actual payment of the assessed tax liability. The tenor and wording of the FLD itself belie this contention for both the interest and the total amount due will be adjusted if paid after November 30, 2013. Since the total amount due will still be adjusted, then it is not legally compliant with the requirements of the law and established jurisprudence.

There is also no merit to the allegation that petitioner's right to due process was violated when the Court in Division ruled on an issue allegedly not raised by the parties. While not directly raised as an issue by the parties, the same is subsumed in the issue of whether the assessment was valid and has complied with all the requirements for such validity as provided under the law and jurisprudence.

As a final argument, respondent invokes Section 1, Rule 14 of the Revised Rules of the Court of Tax Appeals, as amended, which provides that "In deciding the case, the Court may not limit itself to the issues stipulated by the parties but may also rule upon related issues necessary to achieve an orderly disposition of the case." In other words, the Court has authority to go beyond the issues raised by

[3] Comment (To Petition for Review) dated April 12, 2018, docket pp. 65-72.
[4] G.R. No. 215957, November 9, 2016.

the parties, in order to arrive at the proper disposition of the instant case.

THE RULING OF THE COURT

For the determination of the validity of an assessment, Section 228 of the NIRC, as amended, is instructive, thus:

> 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: x x x
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> The taxpayers shall be informed in writing of the law and the facts on which the assessment is made; otherwise, the assessment shall be void.
>
> Within a period to be prescribed by implementing rules and regulations, the taxpayer shall be required to respond to said notice. If the taxpayer fails to respond, the Commissioner or his duly authorized representative shall issue an assessment based on his findings.
>
> Such assessment may be protested administratively by filing a request for reconsideration or reinvestigation within thirty (30) days from receipt of the assessment in such form and manner as may be prescribed by implementing rules and regulations. Within sixty (60) days from filing of the protest, all relevant supporting documents shall have been submitted; otherwise, the assessment shall become final.
>
> If the protest is denied in whole or in part, or is not acted upon within one hundred eighty (180) days from submission of documents, the taxpayer adversely affected by the decision or inaction may appeal to the Court of Tax Appeals within thirty (30) days from receipt of the said decision, or from the lapse of the one hundred eighty (180)-day period; otherwise, the decision shall become final, executory and demandable. (emphasis ours)

As provided above, the taxpayer shall be informed in writing of the law and the facts on which the assessment is made. Otherwise, the assessment is void. x x x It is clear from the foregoing that a taxpayer must be informed in writing of the legal and factual bases of the tax assessment made against him. The use of the word "shall" in these legal provisions indicates the mandatory nature of the requirements laid down therein.[5]

The requirement to sufficiently inform the taxpayer of the factual and legal bases of the assessment is mandatory for it will accord the taxpayer the opportunity to file an effective protest against the assessment.[6] Due process requires that taxpayers be informed in writing of the facts and law on which the assessment is based in order to aid the taxpayer in making a reasonable protest. To immediately ensue with tax collection without initially substantiating a valid assessment contravenes the principle in administrative investigations "that taxpayers should be able to present their case and adduce supporting evidence."[7]

Thus, to be able to intelligently protest an assessment, and to present countervailing evidence, a taxpayer must not only be informed in writing of the legal and factual bases of the tax, but must likewise be informed of all aspects of the assessment.

It is also basic that the assessment must contain not only the computation of tax liabilities, but also a definite amount of tax liability and a demand for payment within a prescribed period, *viz.*:

> **A final assessment notice provides for the amount of tax due with a demand for payment.** This is to determine the amount of tax due to a taxpayer. However, due process requires that taxpayers be informed in writing of the facts and law on which the assessment is based in order to aid the taxpayer in making a reasonable protest. To

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[5] Commissioner of Internal Revenue vs. United Salvage and Towage (Phils.), Inc., G.R. No. 197515, July 02, 2014.

[6] Commissioner of Internal Revenue vs. Asalus Corporation, G.R. No. 221590, February 22, 2017.

[7] Commissioner of Internal Revenue vs. Fitness By Design, Inc., G.R. No. 215957, November 9, 2016.

immediately ensue with tax collection without initially substantiating a valid assessment contravenes the principle in administrative investigations "that taxpayers should be able to present their case and adduce supporting evidence."

x x x x x x x x x

The issuance of a valid formal assessment is a substantive prerequisite for collection of taxes. Neither the National Internal Revenue Code nor the revenue regulations provide for a "specific definition or form of an assessment." However, the National Internal Revenue Code defines its explicit functions and effects. **An assessment does not only include a computation of tax liabilities; it also includes a demand for payment within a period prescribed.** Its main purpose is to determine the amount that a taxpayer is liable to pay.

A pre-assessment notice "does not bear the gravity of a formal assessment notice." A pre-assessment notice merely gives a tip regarding the Bureau of Internal Revenue's findings against a taxpayer for an informal conference or a clarificatory meeting.

A final assessment is a notice "to the effect that the amount therein stated is due as tax and a demand for payment thereof." This demand for payment signals the time "when penalties and interests begin to accrue against the taxpayer and enabling the latter to determine his remedies." Thus, it must be "sent to and received by the taxpayer, and must demand payment of the taxes described therein within a specific period."

The disputed Final Assessment Notice is not a valid assessment.

First, it lacks the definite amount of tax liability for which respondent is accountable. It does not purport to be a demand for payment of tax due, which a final assessment notice should supposedly be. An assessment, in the context of the National Internal Revenue Code, is a "written notice and demand made by the [Bureau of Internal Revenue] on the taxpayer

for the settlement of a due tax liability that is there definitely set and fixed." Although the disputed notice provides for the computations of respondent's tax liability, the amount remains indefinite. It only provides that the tax due is still subject to modification, depending on the date of payment. Thus:

> The complete details covering the aforementioned discrepancies established during the investigation of this case are shown in the accompanying Annex 1 of this Notice. The 50% surcharge and 20% interest have been imposed pursuant to Sections 248 and 249 (B) of the [National Internal Revenue Code], as amended. Please note, *however, that the interest and the total amount due will have to be adjusted if prior or beyond April 15, 2004.* (Emphasis Supplied)

Second, there are no due dates in the Final Assessment Notice. This negates petitioner's demand for payment. Petitioner's contention that April 15, 2004 should be regarded as the actual due date cannot be accepted. The last paragraph of the Final Assessment Notice states that the due dates for payment were supposedly reflected in the attached assessment:

> In view thereof, you are *requested to pay* your aforesaid deficiency internal revenue tax liabilities through the duly authorized agent bank in which you are enrolled *within the time shown in the enclosed assessment notice*. (Emphasis in the original)

However, based on the findings of the Court of Tax Appeals First Division, the enclosed assessment pertained to remained unaccomplished. [8] (boldfacing ours)

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[8] Commissioner of Internal Revenue vs. Fitness By Design, Inc., G.R. No. 215957, November 9, 2016.

The Supreme Court has been very consistent in its rulings that a valid assessment notice must contain a definite amount due, and an unequivocal demand for payment on a date certain, as follows:

> **An assessment contains not only a computation of tax liabilities, but also a demand for payment within a prescribed period. It also signals the time when penalties and interests begin to accrue against the taxpayer.** To enable the taxpayer to determine his remedies thereon, due process requires that it must be served on and received by the taxpayer. Accordingly, an affidavit, which was executed by revenue officers stating the tax liabilities of a taxpayer and attached to a criminal complaint for tax evasion, cannot be deemed an assessment that can be questioned before the Court of Tax Appeals.
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> xxx xxx xxx
>
> (N)either the NIRC nor the revenue regulations governing the protest of assessments provide a specific definition or form of an assessment. However, the NIRC defines the specific functions and effects of an assessment. To consider the affidavit attached to the Complaint as a proper assessment is to subvert the nature of an assessment and to set a bad precedent that will prejudice innocent taxpayers.
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> **True, as pointed out by the private respondents, an assessment informs the taxpayer that he or she has tax liabilities. But not all documents coming from the BIR containing a computation of the tax liability can be deemed assessments.**
>
> **To start with, an assessment must be sent to and received by a taxpayer, and must demand payment of the taxes described therein within a specific period. Thus, the NIRC**

> **imposes a 25 percent penalty, in addition to the tax due, in case the taxpayer fails to pay the deficiency tax within the time prescribed for its payment in the notice of assessment. Likewise, an interest of 20 percent per annum, or such higher rate as may be prescribed by rules and regulations, is to be collected from the date prescribed for its payment until the full payment.**
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> xxx xxx xxx
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> **In the present case, the revenue officers' Affidavit merely contained a computation of respondents' tax liability. It did not state a demand or a period for payment**. Worse, it was addressed to the justice secretary, not to the taxpayers." (Emphases supplied) [9]

In a subsequent case, it was similarly held that in order for a formal assessment to be valid, it must contain not only a computation of tax liabilities but also a demand for payment within a prescribed period, to wit:

> The issuance of a valid formal assessment is a substantive prerequisite to tax collection, **for it contains not only a computation of tax liabilities but also a demand for payment within a prescribed period**, thereby signaling the time when penalties and interests begin to accrue against the taxpayer and enabling the latter to determine his remedies therefor. Due process requires that it must be served on and received by the taxpayer.[10] (emphasis supplied)

Thus, to be valid, an assessment must contain not only the computation of tax liabilities, but must also indicate a definite amount of the tax due, and a categorical demand for payment within a prescribed period.

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[9] Commissioner of Internal Revenue vs. Pascor Realty and Development Corporation, et al., G.R. No. 128315, June 29, 1999.
[10] Commissioner of Internal Revenue vs. Menguito, G.R. No. 167560, September 17, 2008.

Evidently, the subject FLD utterly failed to comply with the requirement of the law to state a definite amount of liability, and a period or date certain for the payment of the tax assessed.

For emphasis, the FLD[11] states, as follows:

> Please note that the interest and the total amount due will have to be adjusted if paid beyond November 30, 2013.

Undeniably, the amount of tax liability subject of the questioned assessment is not yet certain, as the total amount due will change depending on the date of payment by respondent. The amount of the tax liability will necessarily change once the deficiency and delinquency interests are adjusted.

The mutability or changeableness of the amount due constitutes failure to comply with the mandatory requirement of stating a definite amount of liability. It has been consistently held that an assessment must state the tax due which is definitely set and fixed, to wit:

> In the context in which it is used in the NIRC, **an assessment is a written notice and demand made by the BIR on the taxpayer for the settlement of a due tax liability that is there definitely set and fixed**. **A written communication** containing a computation by a revenue officer of the tax liability of a taxpayer and giving him an opportunity to contest or disprove the BIR examiner's findings **is not an assessment since it is yet indefinite.**[12] (emphasis supplied)

As earlier noted, the FLD as well failed to state a definite due date for payment of the tax due, and a clear demand for payment of the assessed tax deficiencies on such due date as shown below:

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[11] Exhibit P-1, Division docket, pp. 580-581.

[12] Lucas G. Adamson, et al. vs. Court of Appeals, et al., G.R. No. 120935, May 21, 2009 and Commissioner of Internal Revenue vs. Court of Appeals, et al., G.R. No. 124557.

In view thereof, you are **requested** to pay your aforesaid deficiency income tax, value added tax and documentary stamp tax through the duly authorized agent bank in which you are enrolled, within the time shown in this assessment notice." (boldfacing ours)

In other words, the subject FLD is vague and cannot be legally deemed as a valid formal assessment notice since petitioner did not indicate therein a demand for payment of the alleged tax liabilities on a specific date or period.

To be sure, the date of November 30, 2013 was not the deadline for payment contemplated under the law as shown by the wording in the FLD.

In one case, the Supreme Court admonished the petitioner for using vague language in an assessment notice ruling that words must be carefully chosen in order to avoid any confusion that could adversely affect the rights and interest of the taxpayer.[13] The High Court has time and again reminded the Commissioner of Internal Revenue to indicate, in a clear and unequivocal language, whether his action on a disputed assessment constitutes his final determination thereon in order for the taxpayer concerned to determine when his or her right to appeal to the tax court accrues.[14]

In civil law, any ambiguity is to be taken *contra proferentum*, that is, construed against the party who caused the ambiguity which could have avoided it by the exercise of a little more care.[15] The Supreme Court likewise ruled in favor of the taxpayer and against petitioner when it was the latter who caused an ambiguity in a formal letter of demand, to wit:

> Besides, any doubt in the interpretation or use of the word "appeal" in the Formal Letter of Demand with Assessment Notices should be resolved in favor

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[13] Allied Banking Corporation vs. Commissioner of Internal Revenue, G.R. No. 175097, February 05, 2010.
[14] Id.
[15] Prudential Bank vs. Don A. Alviar and Georgia B. Alviar, G.R. No. 150197, August 28, 2005.

> of petitioner, and not the respondent (Commissioner) who caused the confusion.[16]

On petitioner's contention that the cases of *Commissioner of Internal Revenue vs. Fitness By Design, Inc.*[17] *(Fitness By Design)* which was based on the case of *Commissioner of Internal Revenue vs. Menguito (Menguito)*,[18] cannot be used as basis for ruling in favor of respondent, suffice it to say that the Supreme Court clearly stated therein that a valid assessment must state a definite amount and due date of payment.

> By tradition and in our system of judicial administration [the Supreme] Court has the last word on what the law is, and that its decisions applying or interpreting the laws or the Constitution form part of the legal system of the country, all other courts should take their bearings from the decisions of this Court x x x. The principle of *stare decisis et non quieta movere*, as embodied in Article 8 of the Civil Code of the Philippines, enjoins adherence to judicial precedents. It requires our courts to follow a rule already established in a final decision of the Supreme Court. That decision becomes a judicial precedent to be followed in subsequent cases by all courts in the land.[19]

Thus, until and unless the Supreme Court promulgates a new ruling changing its stance, the cited cases remain binding and valid jurisprudence, which this Court is enjoined to adhere to.

Finally, on petitioner's contention that the absence of the date and clear demand for payment in the assessment notice was never raised by the parties during the trial, hence, cannot be raised on appeal, suffice it to say that when a case is on appeal, the Court has the authority to review matters not specifically raised or assigned as error if their

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[16] Allied Banking Corporation vs. Commissioner of Internal Revenue, G.R. No. 175097, February 05, 2010.
[17] G.R. No. 215957, November 9, 2016.
[18] 587 Phil. 234, 256 (2008).
[19] Filinvest Development Corporation vs. Commissioner of Internal Revenue and Court of Tax Appeals, G.R. No. 146941, August 09, 2007.

consideration is necessary in reaching a just conclusion of the case.[20]

An appellate court has an inherent authority to review unassigned errors, e.g. (1) which are closely related to an error properly raised; (2) upon which the determination of the error properly assigned is dependent; or (3) where the Court finds that consideration of them is necessary in arriving at a just decision of the case.[21] Even unassigned errors may be taken up by such court if the consideration of those errors would be necessary for arriving at a just decision or for serving the interest of justice.[22]

In the instant case, respondent impugns the validity of the assessment, thus the Court had to review and scrutinize the FLD to determine if it was compliant with all the requisites for its validity as prescribed under existing law and jurisprudence. As correctly found by the Court in Division, the FLD failed to satisfy the requirements set by the law and established jurisprudence, hence, void and should be set aside.

WHEREFORE, the Petition for Review dated January 19, 2018 filed by petitioner is hereby **DENIED**, for lack of merit.

Consequently, the Decision dated July 25, 2017 and Resolution dated December 14, 2017 rendered by the Court in Division, are **AFFIRMED**.

SO ORDERED.

ESPERANZA R. FABON-VICTORINO
Associate Justice

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[20] Aichi Forging Company of Asia, Inc. vs. Court of Tax Appeals – En Banc and Commissioner of Internal Revenue, G.R. No. 193625, August 30, 2017; Silicon Philippines, Inc. (formerly Intel Philippines Manufacturing, Inc.) vs. Commissioner of Internal Revenue, G.R. No. 173241, March 25, 2015.
[21] Adelfa Demafelis vs. Court of Appeals and Fernando Condez, G.R. No. 152164, November 23, 2007.
[22] Milagros Joaquino A.K.A. Milagros J. Reyes vs. Lourdes Reyes, Mercedes, Manuel, Miriam and Rodolfo Jr. -- All Surnamed Reyes, G.R. No. 154645, July 13, 2004.

We Concur:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
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