REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

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LUCIA MANOTOC MACAM,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE AND RAMON WILFREDO B. PAGARIGAN,
Respondent.

C.T.A. CASE NO. 6601

Members:

ACOSTA, *Chairperson*
BAUTISTA, and
CASANOVA, *JJ.*

Promulgated:

DEC 15 2009; 3:49pm

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DECISION

BAUTISTA, *J.*:

The *Petition for Review* seeks the cancellation of the deficiency income and documentary stamp tax assessments issued against petitioner for taxable years 1995 and 1996, covered by Assessment Notice Nos. TRD-95-1T-033-00[1], TRD-95-DST-034-00[2], TRD-96-1T-035-00[3], and TRD-96-DST-036-00[4].

Lucia Manotoc Macam (Petitioner) is of legal age, Filipino, widow, and residing at 123 P. Zamora Street, Caloocan City.[5]

Respondent Commissioner of Internal Revenue is the Head of the Bureau of Internal Revenue (BIR) who is granted by law with the power to assess and collect all

[1] Exhibit "I"
[2] Exhibit "I-1"
[3] Exhibit "I-2"
[4] Exhibit "I-3"
[5] Par. 1, Joint Stipulation of Facts, *rollo,* p. 68; par. 1, Petition for Review

national internal revenue taxes, fees, and charges and to enforce all forfeitures, penalties, and fines connected therewith. The Commissioner holds office at the BIR National Office Building, Agham Road, Diliman, Quezon City.[6]

Respondent Ramon Wilfredo B. Pagarigan is the Chief of the BIR Collection and Enforcement Division.[7]

On April 19, 1996, petitioner and her co-owner Basilia A. Manotoc (now deceased; hereinafter referred to as "Basilia") executed a *Deed of Absolute Sale*[8] in favor of a certain Rajude Mansukhani over a parcel of land with an area of 114.07 square meters, situated in the District of Tondo, Manila. The land is covered by and more particularly described in Transfer Certificate of Title No. 225279 of the Registry of Deeds of Manila. Capital gains tax in the amount of P51,600.00 and documentary stamp tax of P15,480.00 were paid on the said transaction between petitioner and Rajude Mansukhani.[9]

Sometime in October 1997, the BIR received information from a certain Erlinda Cu, Timoteo Cunanan, and Gedelita Obiena (hereinafter referred to as "informers"), reporting that petitioner and some other persons[10], including her co-owner Basilia, committed tax evasion. In a *Joint Affidavit*[11], said informers reported to the BIR that petitioner and her companions sold two (2) parcels of land and "connived to defraud the government in terms of taxes due on the sale of the aforesaid property, and therefore guilty of Internal Revenue Tax Evasion" by not paying capital gains tax and documentary stamp tax due on the said sale. According to the informers, the two

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[6] Par. 2(a), Joint Stipulation of Facts, *rollo,* p. 68
[7] Par. 2(b), Joint Stipulation of Facts, *rollo,* p. 68
[8] Exhibit "C"
[9] Par. 3, Joint Stipulation of Facts, *rollo,* p. 68
[10] Pomposa Manotoc Pajarillo, Gregorio M. Pajarillo, Dennis M. Pajarillo, Adoracion P. Ramos, Joselito M. Pajarillo, Conrado M. Pajarillo, Maria Lourdes P. Lazaro/Pajarillo Manotoc & Sons, as seller, and Rahjude Mansukhani, Spouses Jaime So and Helen So, and Patricia Co, as buyers
[11] Exhibit "7", BIR Records, pp. 25 to 28

parcels of land (located at Tondo, Manila), which were registered under the names of petitioner and Basilia and were covered by Transfer Certificate of Title Nos. 225279[12] and 225280[13], were sold to Rajude Mansukhani and Jaime and Helen So, respectively. New transfer certificates of title were respectively issued to the said buyers by the Registry of Deeds of the City of Manila, numbered as 228435[14] and 228883[15].

Furthermore, sometime in September 1998, the same informers executed an *Additional Affidavit-Information*[16] alleging another tax evasion committed by petitioner and Basilia on the sale of their property covered by Transfer Certificate of Title No. 225281[17] to RCS Marketing Corporation. A new transfer certificate of title was likewise issued in favor of the latter, numbered as 237334.[18]

Acting on the above information, Revenue Officers Alvin Batausa, Ricardo Santiago, and Section Chief Teodoro Huelva of the Tax Fraud Division of the BIR, through a letter dated October 16, 1998, invited petitioner to clarify some matters relative to the sale transaction.[19]

Petitioner's representative was then told that respondents were provided by the informers of a photocopy of a document in their possession denominated as *Receipt of Earnest Money*[20]. The said document showed that petitioner and her co-owner Basilia sold the lot subject of the *Deed of Absolute Sale*[21] dated April 19, 1996, and two (2) other lots, not for P9,047.08 per square meter but for P70,000.00 per square meter.[22]

[12] BIR Records, pp. 10 to 11
[13] BIR Records, pp. 15 to 16
[14] BIR Records, pp. 7 to 8
[15] BIR Records, pp. 12 to 13
[16] BIR Records, pp. 76 to 77
[17] BIR Records, pp. 55 to 56
[18] BIR Records, pp. 47 to 48
[19] Exhibit "G"
[20] BIR Records, pp. 36 to 37
[21] Exhibit "C"
[22] Par. 5, Joint Stipulation of Facts, *rollo,* p. 69

Subsequently, petitioner received from respondents a *Formal Letter of Demand*[23] dated August 18, 2000 and Assessment Notice Nos. TRD-95-1T-033-00[24], TRD-95-DST-034-00[25], TRD-96-1T-035-00[26], TRD-96-DST-036-00[27], all dated September 4, 2000, demanding payment of deficiency income tax and documentary stamp tax in the aggregate amounts of P13,252,521.26 and P300,474.83, respectively, inclusive of surcharges and interests.[28]

On October 13, 2000, petitioner filed with respondents a protest with a waiver of the defense of prescription.[29]

On December 12, 2000, petitioner filed her *Position Paper* with respondents.[30]

Subsequently, petitioner received a *Final Notice Before Seizure* dated November 28, 2002.[31]

On January 14, 2003, petitioner, through counsel, filed a letter dated January 13, 2003, questioning the said *Final Notice Before Seizure* and requesting respondent Pagarigan to act on petitioner's protest.[32]

On February 10, 2003, the instant *Petition for Review* was filed before this Court.

By way of *Answer*[33] filed on April 4, 2003, respondents alleged the following Special and Affirmative Defenses:

> "11.) Investigation disclosed that in 1995 and 1996, petitioner, together with a certain sibling, sold three (3) parcels of commercial land with improvements. Since the properties were ordinary assets having been used in business, the proceeds of the sale thereof should have been included in determining the income tax liabilities of the petitioner for taxable years 1995 and 1996. However, petitioner did not file income tax

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[23] Exhibit "H"
[24] Exhibit "I"
[25] Exhibit "I-1"
[26] Exhibit "I-2"
[27] Exhibit "I-3"
[28] Pars. 6 and 7, Joint Stipulation of Facts, *rollo,* p. 69
[29] Exhibits "J" and "K"
[30] Par. 9, Joint Stipulation of Facts, *rollo,* p. 69; Exhibit "L"
[31] Exhibit "M"
[32] Exhibit "N"
[33] *Rollo,* pp. 37 to 40

returns for said years. Instead the sales were subjected to capital gains tax;

12.) Furthermore, it was disclosed that the amounts of the sales stated in the Deeds of Absolute Sale were based on a price per square meter much lower than the actual price per square meter for which the properties were sold, thereby resulting in deficiency income tax and documentary stamp tax;

13.) The assessments are based on the best evidence obtainable for failure of petitioner to submit the required returns, statements, reports and other documents pursuant to then Section 16 (now Section 6) of the Tax Code;

14.) The assessments were issued in accordance with law and regulations;

15.) All presumptions are in favor of the correctness of tax assessments."

The parties' *Joint Stipulation of Facts* filed on August 7, 2003 was approved, per this Court's *Resolution* dated August 11, 2003.

At the hearing held on March 4, 2004, respondents' oral motion for the dismissal of the case, for failure of petitioner to prosecute her case and for ignoring the final warning that was issued by the Court on January 12, 2004, was granted; thus, the *Petition for Review* was dismissed via this Court's *Resolution* dated March 16, 2004.[34]

Petitioner moved for the reconsideration of the said *Resolution* dated March 16, 2004. In the interest of justice and fairness, and considering respondent's failure to oppose petitioner's motion, the Court granted the same and set aside the *Resolution* dated March 16, 2004.[35]

Trial then ensued.

The parties were ordered to submit their respective memorandum within thirty (30) days from receipt of the same per this Court's *Resolution* dated August 29, 2008.

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[34] *Rollo*, p. 94
[35] Resolution dated May 27, 2004, *rollo*, pp. 107 to 108

On October 6, 2008, respondents filed a *Motion for Extension of Time to File Memorandum.* Upon an *Order* dated October 7, 2008 by this Court, the same was granted and respondent was given until November 3, 2008 to file the said memorandum.

On November 3, 2008, petitioner filed her *Memorandum.*

On the same date, respondent filed another *Motion for Extension of Time To File Memorandum.* Such motion was likewise granted by the Court and respondents were given until December 3, 2008, through an *Order* dated November 5, 2008.

On December 17, 2008, petitioner filed a *Manifestation (with Motion to Submit the Case for Decision).*

On December 24, 2008, the case was submitted for decision, without respondent's memorandum having been filed.

Petitioner submits the following issue[36] for this Court's resolution:

> "Whether or not petitioner is liable for deficiency income and documentary stamp tax in the amount of P13,252,521.26 and P300,474.83, respectively."

The basis of the subject tax assessments was stated in respondent's *Formal Letter of Demand* dated August 18, 2000[37], to wit:

> "The ***undeclared sale of real properties*** pertains to three parcels of commercial land with improvements sold by you together with a certain sibling in 1995 and 1996. The amount of sale is based on the price per square meter stated in the *Receipt of Earnest Money* executed and issued by you to a Mr. Rajude Mansukhani."

The *Receipt of Earnest Money* purportedly contained information that the price per square meter is pegged at P70,000.00.

[36] Petitioner's Memorandum, page 6, *rollo*, p. 306; Petition for Review, page 4, *rollo*, p. 4
[37] Exhibit "H", *rollo*, p. 152

Although she admitted the existence of a sale of a parcel of land to Rajude Mansukhani, petitioner specifically denied the existence of the said *Receipt of Earnest Money* and contended that it is inadmissible *for being a mere photocopy.*[38]

Felix Roy, as a witness for respondents and as one of the Revenue Officers who conducted the investigation on petitioner, testified that said document was in fact a mere photocopy.[39]

Petitioner's contention is well-taken.

Section 6 of the National Internal Revenue Code (NIRC) of 1997 gives the Commissioner of Internal Revenue the power to make assessments and to prescribe additional requirements for tax administration and enforcement. Among such powers are those provided in Section 6 paragraph (B), which states:

> "**(B) Failure to Submit Required Returns, Statements, Reports and other Documents.** — When a report required by law as a basis for the assessment of any national internal revenue tax shall not be forthcoming within the time fixed by laws or rules and regulations or **when there is reason to believe that any such report is false, incomplete or erroneous, the Commissioner shall assess the proper tax on the best evidence obtainable**.
>
> In case a person fails to file a required return or other document at the time prescribed by law, or willfully or otherwise files a false or fraudulent return or other document, the Commissioner shall make or amend the return from his own knowledge and from such information as he can obtain through testimony or otherwise, which shall be *prima facie* correct and sufficient for all legal purposes." *(Emphasis supplied)*

In **Commissioner of Internal Revenue vs. Hantex Trading Co., Inc.**[40], the Supreme Court made the following pronouncements as regards the above-quoted provision:

[38] Exhibits "J", "L-2", and "N", *rollo,* pp. 157, 161, and 163, respectively
[39] TSN (January 17, 2008), page 22
[40] G.R. No. 136975, March 31, 2005

"The 'best evidence' envisaged in Section 16 of the 1977 NIRC[41], as amended, includes corporate and accounting records of the taxpayer who is the subject of the assessment process, the accounting records of other taxpayers engaged in the same line of business, including their gross profit and net profit sales. Such evidence also includes data, record, paper, document or any evidence gathered by internal revenue officers from other taxpayers who had personal transactions or from whom the subject taxpayer received any income; and record, data, document and information secured from government offices or agencies, such as the SEC, the Central Bank of the Philippines, the Bureau of Customs, and the Tariff and Customs Commission.

xxx xxx xxx

We agree with the contention of the petitioner that the best evidence obtainable may consist of hearsay evidence, such as the testimony of third parties or accounts or other records of other taxpayers similarly circumstanced as the taxpayer subject to the investigation, hence, inadmissible in a regular proceeding in the regular courts. Moreover, the general rule is that administrative agencies such as the BIR are not bound by the technical rules of evidence. It can accept documents which cannot be admitted in a judicial proceeding where the Rules of Court are strictly observed. It can choose to give weight or disregard such evidence, depending on its trustworthiness.

However, the best evidence obtainable under Section 16 of the 1977 NIRC, as amended, does not include mere photocopies of records/documents. The petitioner, in making a preliminary and final tax deficiency assessment against a taxpayer, cannot anchor the said assessment on mere machine copies of records/documents. Mere photocopies of the Consumption Entries have no probative weight if offered as proof of the contents thereof. **The reason for this is that such copies are mere scraps of papers and are of no probative value as basis for any deficiency income or business taxes against a taxpayer.** Indeed, in *United States vs. Davey*[42], the U.S. Court of Appeals (2nd Circuit) ruled that where the accuracy of a taxpayer's return is being checked, **the government is entitled to use the original records rather than be forced to accept purported copies which present the risk of error or tampering.**" *(Emphases supplied)*

Based on the foregoing, respondent was in error when it anchored the subject tax assessments on a mere photocopy of the said *Receipt of Earnest Money*; it being a mere scrap of paper and having no probative value. Thus, the information contained

[41] Now Section 6, NIRC of 1997
[42] 543 F.2d 996 (1976)

therein, specifically the information as to the purchase price in the amount of P70,000.00 per square meter, on the sale by petitioner and Basilia to Rajude Mansukhani, should be disregarded and should not be given effect.

While it may be true that petitioner vehemently and categorically denied the existence of the said *Receipt of Earnest Money*, however, petitioner never denied the existence of the three sale transactions as indicated in the above-quoted portion of respondent's *Formal Letter of Demand* dated August 18, 2000[43], both at the administrative level and before this Court. Petitioner merely attacked the existence of the *Receipt of Earnest Money*, for being a mere photocopy. She did not go as far as rejecting the existence of the three sale transactions entered into by her and Basilia.[44]

To reiterate, there are three sale transactions entered into by petitioner and Basilia which are the subject of the tax assessment, namely: (1) the sale to Rajude Mansukhani, (2) the sale to the Spouses So, and (3) the sale to RCS Marketing Corporation.

The fact of the transfer of ownership from petitioner and Basilia to the above-named buyers is bolstered by copies of the respective Transfer Certificate of Title (TCT) duly certified by the Registry of Deeds of the City of Manila, summarized as follows:

Area (square meters)	Registered under the names of petitioner and Basilia (old TCT)	Registered under the above-named buyers (new TCT)
308.97	TCT No. 225281[45]	TCT No. 237334[46] (for RCS Marketing Corporation)
165.76	TCT No. 225280[47]	TCT No. 228883[48] (for Spouses Jaime and Helen So)
114.07	TCT No. 225279[49]	TCT No. 228435[50] (for Mr. Rajude Mansukhani)

[43] Exhibit "H", *rollo*, p. 152
[44] Please refer to Exhibits "J", "L", "N" and "O", and petitioner's Memorandum
[45] BIR Records, pp. 55 to 56
[46] BIR Records, pp. 47 to 48
[47] BIR Records, pp. 15 to 16
[48] BIR Records, pp. 12 to 13
[49] BIR Records, pp. 10 to 11, Exhibit "B"
[50] BIR Records, pp. 7 to 8

Based on the foregoing and as borne by the records, petitioner's deficiency income tax liability amounts to P3,378,829.13, computed as follows:

		1995		1996		Total
Zonal value of real property sold	P	3,475,912.50	P	3,148,087.50	P	6,624,000.00
Less: Personal exemption		18,000.00		18,000.00		36,000.00
Net taxable income	P	3,457,912.50	P	3,130,087.50	P	6,588,000.00
Income tax due	P	993,973.75	P	895,626.25	P	1,889,600.00
Less: CGT paid		154,033.72		139,506.28		293,540.00
Deficiency income tax	P	839,940.03	P	756,119.97	P	1,596,060.00
Add: 25% surcharge		209,985.01		189,029.99		399,015.00
20% interest *pa* until 12.31.97		358,724.39		133,896.24		492,620.63
20% interest *pa* until 9.15.00		468,966.52		422,166.98		891,133.50
Total Amount Due	**P**	**1,877,615.94**	**P**	**1,501,213.19**	**P**	**3,378,829.13**

The above-mentioned deficiency income tax computation is based on the following:

1. zonal value[51] of petitioner's real property, which is P22,500.00 per square meter multiplied by petitioner's share of the real properties sold;
2. P18,000.00 basic personal exemption for married individuals;
3. schedule of tax rates per Section 21(f) of the NIRC of 1977, as amended; and
4. twenty-five percent (25%) surcharge in accordance with Section 248 of the NIRC of 1977, as amended.

It should be noted that in his *Formal Letter of Demand*, respondent allowed petitioner basic personal exemption for a married individual. Likewise, in the *Petition for Review*, it is represented that petitioner is of legal age, Filipino, **widow**, and residing at 123 P. Zamora Street, Caloocan City.[52] The said fact had been jointly stipulated by the parties.[53] From the foregoing, it can be gleaned that petitioner was **married** and is now a widow. Accordingly, the personal exemption of P18,000.00 for married individuals given to petitioner should not be changed.

The computation of the deficiency basic tax due was based on the schedule of tax rates for **compensation income** of individuals. As computed by respondent in the

[51] Exhibit "9"
[52] Par. 1, Petition for Review
[53] Par. 1, Joint Stipulation of Facts, *rollo*, p. 68

Assessment Notices, the schedule that should be used is the one provided in Section 21(f) of the NIRC of 1977, as amended, to wit:

> "**SECTION 21. Tax on citizens or residents.** —
>
> xxx xxx xxx
>
> **(f) Simplified Net Income Tax for the Self-Employed and for Professionals Engaged in the Practice of Profession.** —A tax is hereby imposed upon the taxable net income as determined in Section 27 received during each taxable year from all sources, other than income covered by paragraphs (b), (c), (d) and (e) of this section by every individual whether a citizen of the Philippines or an alien residing in the Philippines who is self-employed or practices his profession herein, determined in accordance with the following schedule:
>
> xxx xxx xxx
>
> Over P350,000 P61,600 + 30% of excess over P350,000"

The fifty percent (50%) surcharge should not be imposed as there is nothing on record or on the evidence presented showing that petitioner willfully neglected to file a return within the period prescribed or that she filed a false or fraudulent return.

An additional 20% *per annum* deficiency interest should be imposed for taxable years 1995 and 1996, computed from April 15, 1996 and April 15, 1997, respectively, until December 31, 1997, on the sum of the 25% surcharge and basic deficiency tax in accordance with Sections 248(c) and 249 of the NIRC of 1977, as amended; while the 20% *per annum* deficiency interest from January 1, 1998 until September 15, 2000 should be computed based on the basic deficiency tax only, pursuant to Section 249(B) of the NIRC of 1997.

Anent respondent's documentary stamp tax assessment for taxable years 1995 and 1996 in the aggregate amount of P300,474.83, the Court notes that the tax rate that should be used is 1.5%, pursuant to Section 196 of the NIRC of 1977, as amended, and not 1% as computed by respondent. The said provision of law is quoted hereunder:

> "**SECTION 196. Stamp tax on deeds of sale and conveyance of real property.** — On all conveyances, deeds, instruments, or writings, other than grants, patents, or original certificates of adjudication issued by the Government, whereby any lands, tenements or other realty sold shall be granted, assigned, transferred, or otherwise conveyed to the purchaser, or purchasers, or to any other person or persons designated by such purchaser or purchasers, there shall be collected a documentary stamp tax at the following rates:
>
> (a) When the consideration, or value received or contracted to be paid for such realty, after making proper allowance of any encumbrance, does not exceed one thousand pesos, Fifteen pesos (P15.00).
>
> (b) For each additional one thousand pesos, or fractional part thereof in excess of one thousand pesos of such consideration or value, Fifteen pesos (P15.00).
>
> **When it appears that the amount of the documentary stamp tax payable hereunder has been reduced by an incorrect statement, of the consideration in any conveyance, deed, instrument, or writing subject to such tax the Commissioner, provincial or city treasurer, or other revenue officer shall from the assessment rolls or other reliable source of information, assess the property of its true market value and collect the proper tax thereon.**" *(Emphasis supplied)*

Having disregarded the photocopy of the *Receipt of Earnest Money*, which was respondent's basis of assessment, the Court used the zonal value of the subject real properties to compute petitioner's deficiency income tax liability. In the same vein, petitioner's deficiency documentary stamp tax liability shall be computed based on the zonal value of the real properties involved in this case, thus:

		1995		1996		Total
Zonal value of real property sold	P	3,475,912.50	P	3,148,087.50	P	6,624,000.00
DST due thereon	P	52,138.69	P	47,221.31	P	99,360.00
Less: DST paid		35,546.00		32,194.00		67,740.00
Deficiency DST	P	16,592.69	P	15,027.31	P	31,620.00
Add: 25% surcharge		4,148.17		3,756.83		7,905.00
Total amount due	**P**	**20,740.86**	**P**	**18,784.14**	**P**	**39,525.00**

Petitioner should be made liable to pay deficiency DST in the total amount of P39,525.00. The 25% surcharge is in lieu of the 20% *per annum* deficiency interest prescribed in Section 249 of the NIRC of 1977, as amended.[54] Therefore, petitioner should no longer be charged with the 20% *per annum* deficiency interest.

In sum, petitioner is liable to pay deficiency income and documentary stamp taxes in the aggregate amount of P3,418,354.13, broken down as follows:

INCOME TAX		**1995**		**1996**		**Total**
Zonal value of real property sold	P	3,475,912.50	P	3,148,087.50	P	6,624,000.00
Less: Personal exemption		18,000.00		18,000.00		36,000.00
Net taxable income	P	3,457,912.50	P	3,130,087.50	P	6,588,000.00
Income tax due	P	993,973.75	P	895,626.25	P	1,889,600.00
Less: CGT paid		154,033.72		139,506.28		293,540.00
Deficiency income tax	P	839,940.03	P	756,119.97	P	1,596,060.00
Add: 25% surcharge		209,985.01		189,029.99		399,015.00
20% interest *pa* until 12.31.97		358,724.39		133,896.24		492,620.63
20% interest *pa* until 9.15.00		468,966.52		422,166.98		891,133.50
Total amount due	**P**	**1,877,615.94**	**P**	**1,501,213.19**	**P**	**3,378,829.13**
DOCUMENTARY STAMP TAX						
Zonal value of real property sold	P	3,475,912.50	P	3,148,087.50	P	6,624,000.00
DST due thereon	P	52,138.69	P	47,221.31	P	99,360.00
Less: DST paid		35,546.00		32,194.00		67,740.00
Deficiency DST	P	16,592.69	P	15,027.31	P	31,620.00
Add: 25% surcharge		4,148.17		3,756.83		7,905.00
Total amount due	**P**	**20,740.86**	**P**	**18,784.14**	**P**	**39,525.00**
TOTAL	**P**	**1,898,356.80**	**P**	**1,519,997.33**	**P**	**3,418,354.13**

WHEREFORE, premises considered, the instant *Petition for Review* is hereby **DENIED.** Accordingly, petitioner is hereby **ORDERED** to **PAY** deficiency income tax and deficiency documentary stamp tax in the respective amounts of P3,378,829.13 and P39,525.00 or the total amount of P3,418,354.13.

[54] Section 248(d), NIRC of 1977, as amended

In addition, petitioner is hereby **ORDERED** to **PAY** delinquency interest of 20% *per annum* on the deficiency income and documentary stamp taxes from September 15, 2000 until full payment.

SO ORDERED.

LOVELL R. BAUTISTA
Associate Justice

WE CONCUR:

ERNESTO D. ACOSTA
Presiding Justice

CAESAR A. CASANOVA
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's Division.

ERNESTO D. ACOSTA
Presiding Justice
Chairperson, First Division