REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL SECOND DIVISION

MA. ERLINDA T. ONG, Petitioner,	**CTA CASE NO. 10100**
	Members:
- versus -	**BACORRO-VILLENA,** *Acting Chairperson, and* **CUI-DAVID,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: JAN 16 2023 3:15 p.m.

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DECISION

BACORRO-VILLENA, J.:

At bar is a Petition for Review[1] filed by petitioner Ma. Erlinda T. Ong (**petitioner**) on 01 July 2019, pursuant to Section 3(a)[2], Rule 8 of the Revised Rules of the Court of Tax Appeals (**RRCTA**). It seeks the nullification of the Decision dated 07 May 2019[3] issued by respondent Commissioner of Internal Revenue (**respondent/CIR**), finding her liable for the total amount of ₱8,051,975.31. The amount allegedly

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1 Division Docket, pp. 10-30.

2 **SEC. 3.** *Who may appeal; period to file petition. –*
(a) A party adversely affected by a decision, ruling or the inaction of the Commissioner of Internal Revenue on disputed assessments or claims for refund of internal revenue taxes, or by a decision or ruling of the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade and Industry, the Secretary of Agriculture, or a Regional Trial Court in the exercise of its original jurisdiction may appeal to the Court by petition for review filed within thirty days after receipt of a copy of such decision or ruling, or expiration of the period fixed by law for the Commissioner of Internal Revenue to act on the disputed assessments. In case of inaction of the Commissioner of Internal [R]evenue on claims for refund of internal revenue taxes erroneously or illegally collected, the taxpayer must file a petition for review within the two-year period prescribed by law from payment or collection of the taxes.

3 Exhibit "R-7", Division Docket, pp. 498-507.

represents petitioner's deficiency income tax (**IT**), value-added tax (**VAT**), expanded withholding tax (**EWT**), and compromise penalty, for the taxable year (**TY**) 2009.

The antecedent facts follows.

Petitioner is a registered taxpayer assigned with Tax Identification Number (**TIN**) 109-012-043-000 with residential address at Sol's Subdivision, Legazpi City, and herein represented by Ria A. Sablon (**Sablon**), petitioner's attorney-in-fact.

Respondent, on the other hand, is the duly appointed Commissioner of the Bureau of Internal Revenue (**BIR**), vested with the power to assess and collect taxes, and rule on disputed assessments, among others.

On 07 March 2011, petitioner received electronic Letter of Authority (**eLA**) No. eLA201000022394/LOA-067-2011-00000089[4] dated 28 February 2011, issued by Regional Director (**RD**) Diosdado R. Mendoza (**Mendoza**). The eLA authorized Revenue Officer (**RO**) Leila Olitoquit (**Olitoquit**) and Group Supervisor (**GS**) Josephine Gomez (**Gomez**) to audit petitioner for all deficiency internal revenue taxes for TY 2009.

On 17 April 2013, a Notice of Informal Conference[5] (**NIC**) was issued. Later, on 21 November 2013, RD Esmeralda M. Tabule (**RD Tabule**) issued a Preliminary Assessment Notice[6] (**PAN**) to petitioner which the latter received on 16 December 2013.

Thereafter, on 19 December 2013, petitioner also received a Final Assessment Notice (**FAN**) with a Formal Letter of Demand[7] (**FLD**) issued by RD Tabule on 10 December 2013.

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4 Exhibit "P-1", id., p. 350; Exhibit "R-1", id., p. 473.
5 Exhibit "P-2", id., pp. 351-353.
6 Exhibit "P-3", id., pp. 354-358; Exhibit "R-4", id., pp. 479-481.
7 Exhibit "P-4", id., pp. 359-366; Exhibit "R-5", id., pp. 484-493.

On 23 December 2013, petitioner filed a Protest[8] to the FAN where it asserted that the assessment against it had already prescribed on 15 April 2013. In a Reply[9] dated 02 October 2014, RD Tabule countered that a Waiver of the Defense of Prescription Under the Statute of Limitations of the National Internal Revenue Code[10] (**WDP**) was executed on 06 January 2011 which thus extended the period of assessment. The Reply further stated that a certain RO Daisy Justiniana (**RO Justiniana**) was authorized under an alleged Memorandum of Assignment (**MOA**) to continue petitioner's assessment.

In response to RD Tabule's Reply, petitioner sent a Letter[11] dated 27 October 2014 maintaining the invalidity of the assessment.

On 29 May 2015, petitioner received the Final Decision on Disputed Assessment[12] (**FDDA**) issued by RD Tabule on 17 April 2015, denying petitioner's protest. On 29 June 2015, petitioner filed a Protest[13] to the FDDA before the office of respondent CIR, then Commissioner Kim S. Jacinto-Henares (**Commissioner Henares**). On 05 June 2019, petitioner received the CIR's Decision[14] denying its Protest to the FDDA (issued by RD Tabule).

Aggrieved, petitioner filed the present petition challenging the assessment made against it.

On 08 July 2019, the Court issued Summons[15] on respondent ordering it to file his or her answer. On 13 September 2019, respondent filed the Answer[16] to petitioner's petition essentially contending that: (1) the MOA was issued pursuant to a valid Letter of Authority (**LOA**); (2) the WDP validly extended the period of assessment; and, (3) the assessment of petitioner was carried out consistent with the pertinent law and rules.

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8 Exhibit "P-5", id., pp. 369-379.
9 Exhibit "P-6", id., pp. 380-382.
10 Exhibit "R-2", id., pp. 474-475.
11 Exhibit "P-7", id., pp. 384-391.
12 Exhibit "R-6", id., pp. 495-497.
13 Exhibit "P-8", id., pp. 392-406.
14 Supra at note 3.
15 Division Docket, p. 141.
16 Id., pp. 154-171.

On 18 September 2019, the Court issued a Notice of Pre-Trial Conference.[17] On 07 October 2019, petitioner and respondent filed their respective Pre-Trial Briefs[18] (**PTBs**).

On 10 October 2019, with the agreement of both parties, the case was referred to the Philippine Mediation Center - Court of Tax Appeals (**PMC-CTA**) for a possible amicable settlement.[19]

In a Resolution dated 11 November 2019[20], the Court noted the PMC-CTA's Report that the parties failed to enter into any amicable settlement. The Court then set the pre-trial conference and ordered the parties to submit their Joint Stipulation of Facts and Issues (**JSFI**) within thirty (30) from notice thereof.[21]

On 16 December 2020, *via* electronic mail, petitioner filed a "Manifestation of Failure to Stipulate"[22] (**Manifestation**). In a Resolution dated 13 January 2021[23], the Court noted the said Manifestation and deemed the same as a waiver of the parties' right to file the JSFI.

Thereafter, on 14 January 2021, the Court issued a Pre-Trial Order[24] and set the presentation of petitioner's evidence on 03 February 2021. When trial ensued, petitioner offered the testimony of its sole witness, Sablon, who testified through her Judicial Affidavit.[25]

In her Judicial Affidavit, Sablon testified to being petitioner's authorized representative and tax consultant from the year 2013 up to the present. She also attested to petitioner's receipt of the LOA, NIC, PAN, WDP, FAN, FLD and FDDA. According to Sablon, she assisted petitioner in preparing the protests to the FAN and to the FDDA. She further stated that, upon scrutiny of the documents, she found that the

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17 Id., pp. 173-174.
18 Pre-Trial Brief of petitioner, id., pp. 180-184 and Pre-Trial Brief of respondent, pp. 185-189.
19 See Order dated 10 October 2019, id., p. 195.
20 Id., p. 207.
21 See Order dated 11 November 2020, id., p. 267.
22 Id., pp. 268-269.
23 Id., pp. 271-272.
24 Id., pp. 274-278.
25 Exhibit "P-9", id., pp. 279-285.

WDP was served prior to the issuance of the LOA rendering thus the assessment against petitioner invalid and prescribed.

After Sablon's cross-examination, the Court directed petitioner to file a Formal Offer of Evidence (**FOE**) within twenty (20) days. Respondent was also granted an equal period from its receipt of the FOE to file its comment/opposition thereto.[26]

On 22 February 2021, petitioner filed an FOE[27] submitting to the Court the following pieces of documentary evidence:

Exhibit	Description
"P-1"	Letter of Authority (eLA) No. eLA201000022394/LOA-067-2011-00000089 dated February 28, 2011.[28]
"P-2"	Notice of Informal Conference dated April 17, 2013.[29]
"P-3"	Preliminary Assessment Notice dated November 21, 2013.[30]
"P-4"	Final Assessment Notice with Formal Letter of Demand dated December 10, 2013.[31]
"P-5"	Protest dated December 19, 2013.[32]
"P-6"	Reply letter from Regional Director (RD) Tabule dated October 2, 2014.[33]
"P-7"	Petitioner's reply to RD Tabule dated October 27, 2014.[34]
"P-8"	Petitioner's Protest on the Final Decision on Disputed Assessment filed on June 29, 2015.[35]
"P-9"	Judicial Affidavit of Ms. Ria A. Sablon dated and filed on January 28, 2021.[36]

On 15 March 2021, respondent filed its "Comment (On Petitioner's Formal Offer of Evidence".[37] In a Resolution dated 26 May 2021[38], the Court admitted all of petitioner's exhibits.

26 See Order dated 03 February 2021, id., p. 346.
27 Id., pp. 347-349.
28 Supra at note 4.
29 Supra at note 5.
30 Supra at note 6.
31 Supra at note 7.
32 Supra at note 8.
33 Supra at note 9.
34 Supra at note 11.
35 Supra at note 13.
36 Supra at note 25.
37 Division Docket, pp. 455-457.
38 Id., pp. 460-461.

As for respondent's witnesses, the presentation of Atty. Katrina Dapula-Balbastre (**Atty. Balbastre**) was dispensed after petitioner's counsel stipulated on the contents of the said witness' supposed testimony; particularly, on the issuance of the WDP. Accordingly, the Court ordered respondent to file his or her FOE within ten (10) days from such order. Petitioner was also given a similar period from receipt of the FOE within which to file a comment/opposition thereto.[39]

On 09 July 2021, respondent offered the following documents[40]:

Exhibit	Description
"R-1"	Letter of Authority (eLOA) No. 201000022394 dated 28 February 2011.[41]
"R-2"	Waiver of the Defense of Prescription under the Statute of Limitations under the National Internal Revenue Code executed on 06 January 2011.[42]
"R-3"	Notice of Informal Conference dated 17 April 2013.[43]
"R-4"	Preliminary Assessment Notice dated 21 November 2013.[44]
"R-5"	Formal Letter of Demand (FLD) dated 10 December 2011.[45]
"R-6"	Final Decision on Disputed Assessment dated 17 April 2015.[46]
"R-7"	Decision dated 07 May 2019.[47]
"R-8"	Entire BIR Records contained in one (1) folder.

On 19 July 2021, petitioner filed a "Comment to Respondent's Formal Offer of Evidence".[48] In a Resolution dated 30 September 2021[49], the Court admitted all of respondent's exhibits and ordered the parties to submit their memoranda within 30 days from receipt of such order.

39 See Order dated 30 June 2021, id., p. 510.
40 Id., pp. 511-515.
41 Supra at note 4.
42 Supra at note 10.
43 Division Docket, p. 476 (Note: The admitted exhibit bears an issuance date of 11 April 2013, however, a copy thereof in pages 501-503 of the BIR Records, the date of 17 April 2013 was superimposed over the printed date of issuance. As per petitioner's Exhibit "P-2", the issuance date of the NIC is also 17 April 2013.)
44 Supra at note 6.
45 Supra at note 7.
46 Supra at note 12.
47 Supra at note 3.
48 Division Docket, pp. 517-518.
49 Id., pp. 520-521.

On 04 November 2021, respondent filed a Manifestation[50] adopting the contents of his or her Answer in lieu of a memorandum. On 09 February 2022, petitioner filed a Manifestation[51] likewise adopting the contents of its Petition for Review as opposed to filing a memorandum.

Considering the parties' manifestations, the Court submitted the instant case for decision in a Resolution dated 24 February 2022.[52]

As stipulated in the Pre-Trial Order[53], the parties submit the following issue for the Court's resolution:

> WHETHER PETITIONER MA. ERLINDA T. ONG IS LIABLE TO PAY THE ASSESSED DEFICIENCY INCOME TAX (IT), VALUE-ADDED TAX (VAT), EXPANDED WITHHOLDING TAX (EWT) AND COMPROMISE PENALTY, FOR TAXABLE YEAR 2009 PLUS INTEREST, SURCHARGE AND PENALTIES, AS PROVIDED FOR IN SECTIONS 248 AND 249 OF THE NATIONAL INTERNAL REVENUE CODE (NIRC) OF 1997, AS AMENDED, UNTIL FULL PAYMENT.

In support of the above issue, petitioner argues that the ROs named in the LOA never conducted nor investigated petitioner. Meanwhile, RO Justiniana, who was allegedly assigned to petitioner's case through a MOA, was not authorized under the LOA to conduct any examination of petitioner's books of account. Petitioner further contends that the WDP is invalid since its alleged execution on 06 January 2011 was years before the LOA was issued. According to petitioner, the WDP did not also contain the kind of internal revenue taxes being assessed. In sum, petitioner maintains the invalidity of the assessment on the basis of RO Justiniana's lack of authority to do the same.

On the other hand, respondent contends that the MOA is enough to satisfy the requirement under Section 13 of the National Internal Revenue Code (**NIRC**) of 1997, as amended, since it was issued pursuant to a valid LOA. Respondent further maintains that there is nothing under the said section that requires the name of the RO, who

50 Id., pp. 522-523.
51 Id., pp. 526-527.
52 Id., p. 528.
53 Supra at note 24.

actually cancelled the audit, to be indicated in the LOA. In support of its argument, respondent cites Revenue Memorandum Order (**RMO**) No. 8-2006[54], which reads in part that:

> ...
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> 2. In case the report of investigation submitted for review was returned to the investigating office for compliance with additional requirements and the original investigating Revenue Office (RO) and/or the Group Supervisor (GS) has been transferred, resigned or retired:
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>   a. where the RO has resigned/retired or transferred but not the GS, the case shall be reassigned to another RO under the supervision of the same GS[;]
>   b. where the GS has resigned/retired or transferred but not the RO, the case shall be continued by the same RO[;]
>   c. where the GS has resigned/retired or transferred and the RO has also been transferred to another RDO but within the same RR, the case shall be remanded to the same RO, thru the previous RDO, by the AD. Updating of the status of the case shall be made by the same RO through authorized access given to the previous RDO[;]
>   d. where the RO has resigned/retired or transferred to another RR but the GS is still assigned within the same RR, the case shall be remanded to the same GS, thru the previous RDO, by the AD. Updating of the status of the case shall be made by the same GS based on authorized access given by the previous RDO[; and,]
>   e. where both the RO and the GS have resigned/retired or transferred to another RR, the case shall be reassigned to another RO under the supervision of another GS within the same RDO[.]
>
> **In case of reassignment, a memorandum to that effect shall be issued by the head of the investigating office to the concerned taxpayer and the concerned RO and/or GS.**[55]
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> ...

Respondent further argues that even if certain infirmities exist in the WDP, petitioner is already estopped from questioning it after it signed the same with full knowledge of the irregularities and after it benefitted from the WDP's execution.

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

55 Emphasis supplied.

The Court's ruling follows.

Upon a careful study of the arguments and scrutiny of the evidence submitted by both parties, the Court finds that respondent's assessment of petitioner bears an incurable defect that consequently renders the whole assessment void. As it appears, the RO who continued petitioner's audit investigation was without authority to do so.

It is settled that the audit process normally commences with the CIR's issuance of an LOA. The LOA gives notice to the taxpayer that it is under investigation for possible deficiency tax assessment. At the same time, the LOA 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.[56] This function of an LOA is emphasized in the case of *Medicard Philippines, Inc. v. Commissioner of Internal Revenue*[57], where the Supreme Court explained, thus:

> ...
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> 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 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. ...
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> ...

In the case at bar, respondent has admitted in the Answer[58] (and as shown in the NIC, PAN[59] and FLD[60]) that the RO who actually conducted the examination of petitioner's books of accounts and other accounting records, RO Justiniana, was not named in the LOA. A simple cursory of the LOA would reveal that it only authorized RO Olitoquit and GS Gomez to conduct the audit examination of

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56 *Commissioner of Internal Revenue v. Lancaster Philippines, Inc.*, G.R. No. 183408, 12 July 2017.
57 G.R. No. 222743, 05 April 2017; Citation omitted.
58 Answer, Division Docket, pp. 155-157.
59 Supra at note 6.
60 Supra at note 7.

petitioner. RO Justiniana was only named in the MOA which subsequently assigned the former to petitioner's case.[61]

The pertinent sections of the NIRC of 1997, as amended, provide clearly:

> ...
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> **SEC. 6.** *Power of the Commissioner to Make Assessments and Prescribe Additional Requirements for Tax Administration and Enforcement.* —
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> (A) *Examination of Returns 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.
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> ...
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> **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.
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> ...
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> **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[.][62]
>
> ...

Thus, for the examination of a taxpayer to be valid, an LOA must be issued either by the CIR or his or her duly authorized representative. Pursuant to the aforementioned Section 13, in relation

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[61] Supra at page 3.
[62] Emphasis supplied.

to Section 10(c)[63] of the NIRC of 1997, as amended, as well as RMO No. 43-90[64] and RMO No. 29-2007[65], the CIR's duly authorized representatives are, as follows: (1) Regional Directors; (2) Deputy Commissioners; (3) Assistant Commissioner/ Head Revenue Executive Assistants (for Large Taxpayers); and, (4) other officials but only upon prior authorization by the CIR.

A reading of RMO No. 8-2006 that respondent cited yields that in case of reassignment, the head of the investigating office shall issue a memorandum to that effect. However, the same does not *ipso facto* make such memorandum a substitute for an LOA required in Section 13 of the NIRC of 1997, as amended. Put differently, while a memorandum may be issued by the head of the investigating office in cases of reassignment, the same does not and could not properly confer authority on the assigned RO to examine a taxpayer's books of account and accounting records. This view is espoused in the recent ruling of the Supreme Court in the case of *Commissioner of Internal Revenue v. McDonald's Philippines Realty Corp.*[66] There, the Supreme Court ruled:

> ...
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> 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**

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63 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:

...

(c) Issue Letters of Authority for the examination of taxpayers within the region[.]

...

64 Amendment of Revenue Memorandum Order No. 37-90 Prescribing Revised Policy Guidelines for Examination of Returns and Issuance of Letters of Authority to Audit.

65 Prescribing the Audit Policies, Guidelines and Standards at the Large Taxpayers Service.

66 G.R. No. 242670, 10 May 2021; Emphasis and underscoring supplied.

> **official for the purpose of reassignment and transfer of cases of revenue officers.**
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> ...
>
> 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 <u>internal document of the BIR</u> 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.**
>
> ...
>
> 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 <u>without a separate or amended LOA</u>** (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.
>
> ...

Applying the above principles, the MOA in herein case (which is meant to just be an internal document of the BIR) did not confer authority on RO Justiniana to conduct the audit of petitioner and examine petitioner's books of accounts and other accounting records.

In the case of *Commissioner of Internal Revenue v. Opulent Landowners, Inc.*[67], the Supreme Court further reiterated that only the ROs **actually named** in the LOA are authorized to examine the taxpayer, to wit:

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[67] G.R. Nos. 249883-84, 27 January 2020 (Resolution); Citations omitted and emphasis supplied.

> ...
>
> ... Likewise, the CTA *EB* correctly held that the deficiency tax assessments were invalid due to revenue officers' lack of authority to do so. Under prevailing jurisprudence, a LOA is statutorily required under the National Internal Revenue Code in order to clothe the revenue officers with authority to examine taxpayers. It is axiomatic that **only the revenue officers actually named under the LOA are authorized to examine the taxpayer**... In the absence of a new LOA issued in favor of the revenue officers who recommended the issuance of the deficiency tax assessments against respondent, the resulting assessments are void.
>
> ...

It is also worth noting that respondent did not offer the said MOA as evidence. It is likewise not found in the BIR Records. Thus, the Court could not ascertain whether the MOA complies with the requirements of the relevant law and regulation, for the same to be substantially considered as an LOA for the purpose of vesting authority unto an RO (to examine a taxpayer's books of accounts).

As things so stand, considering that RO Justiniana is not named in the LOA and is thus not authorized to conduct such investigation, the resulting assessment against petitioner is inescapably void. Well-entrenched are the principles that in the absence of such an authority, the assessment or examination is a nullity[68] and a void assessment bears no fruit.[69]

Due to the invalidity of the assessment against petitioner, the Court finds it unnecessary to tackle the other issues raised as their resolution could no longer change the outcome of the case.

WHEREFORE, the foregoing considered, the Petition for Review of petitioner Ma. Erlinda T. Ong filed on 01 July 2019 is hereby **GRANTED**. Accordingly, the Final Assessment Notice and/or Formal Letter of Demand dated 10 December 2013 and the Final Decision on Disputed Assessment dated 17 April 2015 are hereby **CANCELLED** and **SET ASIDE**. Consequently, respondent Commissioner of Internal Revenue or any person duly acting on his or her behalf is hereby

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[68] *Commissioner of Internal Revenue v. Sony Philippines, Inc.*, G.R. No. 178697, 17 November 2010.

[69] *Commissioner of Internal Revenue v. Metro Star Superama, Inc.*, G.R. No. 185371, 08 December 2010.

ENJOINED from proceeding with the collection of the taxes arising therefrom.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

I CONCUR:

LANEE S. CUI-DAVID
Associate Justice

ATTESTATION

I attest 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.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice
Special 2nd Division Acting Chairperson

CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution, and the Special 2nd Division Acting Chairperson's Attestation, 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.

ROMAN G. DEL ROSARIO
Presiding Justice