REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

MASTER SPORTS CORPORATION, *Petitioner,*	**CTA Case No. 10458**
- versus -	Members: **MANAHAN,** *Chairperson,* **REYES-FAJARDO,** *and* **ANGELES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	**Promulgated:** MAY 0 2 2025 3:52 p.m.

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DECISION

REYES-FAJARDO, J.:

Before the Court is a Petition for Review[1] filed by Master Sports Corporation (MSC) appealing respondent Commissioner of Internal Revenue (CIR)'s Decision dated December 3, 2020,[2] which affirmed the deficiency income tax, value-added tax (VAT), and expanding withholding tax (EWT) assessments relative to taxable year 2007, in the aggregate amount of ₱82,973,929.27, inclusive of interest and surcharge.

FACTS

Petitioner MSC is a corporation duly organized and existing under and by virtue of the laws of the Republic of the Philippines, with principal address at BMG Centre Building, Paseo De Magallanes Commercial Center, Makati City.[3]

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1 Docket - Vol. 1, pp. 6-21.
2 Exhibit "R-16," BIR Records, pp. 618-620. Signed by CIR Caesar R. Dulay.
3 Par. 1, Stipulation of Facts, Pre-Trial Order dated September 21, 2022, Docket - Vol. 2, p. 929.

Proceedings at the Administrative Level.

Bureau of Internal Revenue (BIR) Revenue Officer Florentino M. Racuya and Group Supervisor Evelyn R. Jose of Revenue District Office No. 48 - West Makati were designated in Letter of Authority No. 200700027664 (LOA) dated June 23, 2008.[4] Pursuant thereto, they proceeded to examine and investigate MSC's books of account and other accounting records for all internal revenue taxes relative to taxable year 2007.[5]

On February 3, 2010, Raul Vincent L. Recto, Revenue District Officer of Revenue District Office No. 48 - West Makati issued a Re-Assignment Notice,[6] designating Revenue Officer Nesel C. Ilagan and Group Supervisor Praxedio F. Tulio II to replace the Revenue Officer Racuya, in view of his transfer to another Revenue District Office, *viz.*:

> RE-ASSIGNMENT NOTICE
>
> Taxpayer's Name : MASTER SPORTS CORPORATION
> Address : 4/F BMG Centre San Antonio St
> Paseo de Magallanes, Makati City
> TIN : 003-673-691-000
>
> Subject : Letter of Authority No. 2007 00027664 dated June 23, 2008
>
> Sir/Madam/Gentlemen:
>
> With reference to subject Letter of Authority for the examination of your [sic] All Internal Revenue Taxes, for the calendar year from January 1, 2007 to December 31, 2007, which remains pending to date, please be informed that the aforementioned Letter of Authority has been re-assigned due to the following:
>
> (X) To replace the previously assigned Revenue Officer Florentino M. Racuya, who has been transferred to another Revenue District Office.
>
> x x x

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4 Exhibit "R-1," BIR Records, p. 258.

5 Par. 1, Stipulation of Facts, Pre-Trial Order dated September 21, 2022, Docket - Vol. 2, pp. 929-930.

6 Exhibit "R-2," BIR Records, p. 262.

> In view thereof, the bearer hereof Revenue Officer NESEL C. ILAGAN under Group Supervisor PRAXEDIO F. TULIO II, are now authorized to continue the examination of your books of accounts and other accounting records.
>
> It is requested that all facilities be extended to the Revenue Officers in order to expedite the examination.
>
> You will be duly informed of the results of the examination upon approval of the report of investigation to be submitted by the aforementioned Revenue officers.
>
> Very truly yours,
>
> [signed]
> RAUL VICENTE L. RECTO
> Revenue District Officer

In the interim, the parties executed a two Waivers of the Defense of Prescription, which extended the period to assess as follows:

	Exh.	**Docket**	**Execution Date**	**Extension Until**
First Waiver	R-3	p. 579	May 27, 2010	December 31, 2011
Second Waiver	R-6	p. 582	May 05, 2011	**June 30, 2012**

Based on the investigation conducted by Revenue Officer Nesel C. Ilagan, the BIR[7] issued a Notice for Informal Conference (NIC)[8] dated March 28, 2011, with attached Computation of Deficiency Taxes, requiring MSC to appear before Revenue District Office No. 48,[9] relative to the results of audit investigation, finding MSC liable for deficiency income tax, VAT, and EWT in the aggregate amount of ₱80,814,956.76.

Later, Raul Vincent L. Recto, Revenue District Officer of Revenue District Office No. 48 - West Makati **indorsed** MSC's audit investigation/case docket, which contained the memorandum report prepared by Revenue Officer *Nesel C. Ilagan*, to the Chief of the Assessment Division of Revenue Region No. 8.[10]

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7 Through Raul Vicente L. Recto, Revenue District Officer, Revenue District No. 48 - West Makati.

8 Exhibit "R-5," BIR Records, p. 352.

9 Par. 4, Stipulation of Facts, Pre-Trial Order dated September 21, 2022, Docket - Vol. 2, pp. 929-930.

10 1st Indorsement, BIR Records, p. 373.

On March 22, 2012, Nestor S. Valeroso, Regional Director, Revenue Region No. 8 – Makati, issued a Preliminary Assessment Notice (PAN)[11] finding MSC liable for deficiency income tax, VAT, and EWT in the aggregate amount of ₱62,755,720.66,[12] computed as follows:

Tax Type	Basic Tax	Surcharge	Interest	Total
Income Tax	₱26,487,696.88	13,243,848.44	₱21,117,588.47	₱60,849,133.79
VAT	530,544.52	-	446,529.52	977,074.04
EWT	503,221.87	-	426,290.96	929,512.83
Total	₱27,521,463.27	₱13,243,848.44	₱21,990,408.95	**₱62,755,720.66**

The Details of Discrepancies[13] attached to the PAN itemized the discrepancies established during investigation.

There is no record of any reply to the PAN filed by MSC.

Nestor S. Valeroso, Regional Director, Revenue Region No. 8 – Makati issued Formal Assessment Notice[14] and Assessment Notices[15] (hereinafter referred to collectively as "FAN") dated April 18, 2012 finding MSC liable for deficiency taxes in the aggregate amount of ₱63,434,332.10,[16] computed as follows:

Tax Type	Basic Tax	Surcharge	Interest	Total
Income Tax	₱26,487,696.88	₱13,243,848.44	₱21,770,709.77	₱61,502,255.09
VAT	530,544.52	-	459,611.44	990,155.96
EWT	503,221.87	-	438,699.18	941,921.05
Total	₱27,521,463.27	₱13,243,848.44	₱22,669,020.39	**₱63,434,332.10**

The Details of Discrepancies[17] attached to the FAN bore the same explanations provided in the Details of Discrepancies attached to the PAN.

[11] Exhibit "R-7," BIR Records, pp. 387-388.
[12] Par. 6, Stipulation of Facts, Pre-Trial Order dated September 21, 2022, Docket – Vol. 2, p. 930.
[13] Exhibit "R-8," BIR Records, pp. 384-386.
[14] Exhibit "R-9," BIR Records, pp. 393-394. Signed for the CIR by Nestor S. Valeroso, Regional Director.
[15] Exhibits "R-11," "R-12," and "R-13," BIR Records, pp. 395-397.
[16] Par. 6, Stipulation of Facts, Pre-Trial Order dated September 21, 2022, Docket – Vol. 2, p. 930.
[17] Exhbit "R-10," BIR Records, pp. 390-392.

After receiving the FAN on April 23, 2012, MSC filed a protest on May 23, 2012 (Administrative Protest). It made a partial submission of supporting documents and requested for another 15 days to submit additional documents.

The CIR gave MSC another 60 days from its filing to submit the necessary supporting documents.[18] However, "despite [the BIR's] notices and phone calls, [MSC] still failed to submit the required documents in support of their protest."[19]

The BIR, through Jonas DP. Amora, Regional Director, Revenue Region No. 8 - Makati, denied MSC's Administrative Protest in the Final Decision on Disputed Assessment with attached Details of Discrepancies (hereinafter referred to collectively as "FDDA")[20] dated November 4, 2015, which found MSC still liable for deficiency taxes in the aggregate amount of ₱82,973,929.27, computed as follows:

Tax Type	Basic Tax	Surcharge	Interest	Total
Income Tax	₱26,487,696.88	₱13,243,848.44	₱40,580,603.00	₱80,312,148.32
VAT	530,544.52	-	836,370.73	1,366,915.25
EWT	503,221.87	-	791,643.83	1,294,865.70
Total	₱27,521,463.27	₱13,243,848.44	₱42,208,617.56	**₱82,973,929.27**

MSC received the FDDA on November 9, 2015.[21]

50 days after its receipt or on December 29, 2015, MSC filed a Motion for Reconsideration of the FDDA before the CIR (Administrative Appeal).

The CIR denied MSC's Administrative Appeal in the Decision dated December 3, 2020; MSC received a copy of the Decision on December 28, 2020.

Hence, MSC filed the present Petition for Review on January 27, 2021.

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[18] Par. 9, Stipulation of Facts, Pre-Trial Order dated September 21, 2022, Docket - Vol. 2, p. 930.
[19] Exhibit "R-15," BIR Records, pp. 519-520.
[20] Exhibit "R-15," BIR Records, pp. 519-520.
[21] Par. 10, Stipulation of Facts, Pre-Trial Order dated September 21, 2022, Docket - Vol. 2, p. 930.

Shortly thereafter, MSC received separate letters dated February 5, 2021 and February 15, 2021, from United Coconut Planters Bank[22] and Bank of the Philippine Islands,[23] respectively, informing petitioner that the BIR have served a Notice/Order of Garnishment directing the seizure, distraint, and garnishment of its bank accounts for purposes of covering its tax deficiencies.

These prompted MSC to file a Motion to Suspend the Collection of Taxes and Lift the Warrant of Garnishment (Motion to Suspend)[24] on February 26, 2021, pointing out as follows:

> 3. While the Petition for review is pending with the Honorable Court, the CIR suddenly issued a Warrant of Garnishment (No. WG2021-01-292-3) and proceeded to garnish the Petitioner's UCPB Bank Account No. 2019-6001-4390 in UCPB Tektite Branch to satisfy the Petitioner's assessed tax liabilities.

Proceedings Before the Court.

The CIR submitted the BIR Records of the instant case and filed its Answer[25] to the petition on November 12, 2021 and November 22, 2021, respectively.

After the parties' submission of their respective pre-trial briefs,[26] the pre-trial conference was held on March 24, 2022.[27]

In view of the parties' failure to file a joint stipulation of facts and issues, the Court issued a Pre-Trial Order[28] on September 21, 2022 based on the pre-trial conference and briefs.

During trial, MSC presented the testimonies of the following witnesses: (a) Crisostomo Consul,[29] MSC's Finance and Administrative Manager, MSC, and (b) Maurito Tarobal, MSC's

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[22] Exhibit "P-1" (Re: Motion to Suspend the Collection of Taxes and Lift the Warrant of Garnishment), Docket - Vol. 2, pp. 755.
[23] Exhibit "P-1" (Re: Motion to Suspend the Collection of Taxes and Lift the Warrant of Garnishment), Docket - Vol. 2, pp. 753-754.
[24] Docket - Vol. 1, 122-130.
[25] Docket - Vol. 1, pp. 539-550.
[26] For petitioner, Docket - Vol. 2, pp. 675-685; For respondent, Docket - Vol. 1, pp. 633-640.
[27] Order dated March 24, 2022, Docket - Vol. 2, pp. 662-664.
[28] Docket - Vol. 2, pp. 929-936
[29] Order dated August 10, 2022, Docket - Vol. 2, pp. 925-926; Exhibit "P-12," Docket - Vol. 2, pp. 701-706.

External Auditor.[30] After considering respondent's Comment,[31] the Court resolved to admit all of MSC's formally offered[32] exhibits, except Exhibit "P-7" for failure to present the original for comparison.

Meanwhile, the Court denied[33] MSC's Motion to Suspend for lack of merit. In particular, its arguments did not convince the Court that the impending collection of alleged deficiency taxes will gravely jeopardize its interest. Also, aside from submitting the Notices of Garnishment sent by the banks, it did not even offer the Warrant of Garnishment adverted to.

For its part, the CIR presented the testimonies of BIR Revenue Officers Marilyn P. Dumapias,[34] Florentino M. Racuya,[35] and Nesel C. Ilagan.[36] Eventually, the Court resolved[37] to admit all of respondent's offered exhibits.[38]

After the parties' submission of their respective memoranda,[39] the case was submitted for decision on May 3, 2024.[40]

ARGUMENTS

MSC's Arguments

Petitioner argues as follows:

First, the CIR's right to collect the assessed deficiency taxes has prescribed. The assessment became final and executory on December 9, 2015, when MSC failed to file an administrative appeal of the FDDA before the within 30 days after receipt thereof. The CIR had *three* years

[30] Order dated October 27, 2022, Docket - Vol. 2, pp. 938-939; Exhibit "P-13," Docket - Vol. 1, pp. 187-197.
[31] Docket - Vol. 2, pp. 1048-1051.
[32] Petitioner's Submission and Formal Offer of Evidence dated November 11, 2022, Docket - Vol. 2, pp. 940-946.
[33] In a Resolution dated January 4, 2023, Docket - Vol. 2, pp. 1053-1061.
[34] Minutes of Hearing dated August 2, 2023, Docket - Vol. 2, p. 1074; Exhibit "R-17," Docket - Vol. 1, pp. 604-606.
[35] Minutes of Hearing dated October 3, 2023, Docket - Vol. 2, p. 1077; Exhibit "R-18," Docket - Vol. 1, pp. 565-567.
[36] Minutes of Hearing dated October 3, 2023, Docket - Vol. 2, p. 1077; Exhibit "R-19," Docket - Vol. 1, pp. 570-576.
[37] Resolution dated February 23, 2024, Docket - Vol. 3, pp. 1109-1110.
[38] Respondent's Formal Offer of Evidence/Exhibits, Docket - Vol. 2, pp. 1080-1087.
[39] For Petitioner, Docket - Vol. 3, pp. 1111-1165; For Respondent, Docket - Vol. 3, pp. 1171-1182.
[40] Per Minute Resolution dated May 3, 2024, Docket - Vol. 3, p. 1185.

from said finality or until December 10, 2018 to collect the assessed deficiency taxes.

In its Memorandum, it also advanced the theory that said three-year period should be reckoned from the time the BIR sent the FAN on April 15, 2012; thus, the CIR only had until April 15, 2015 to collect.[41]

Second, the assessments are null and void because (a) the Revenue Officer who conducted the audit investigation was not authorized by a Letter of Authority to investigate and examine its books of account[42] (b) the CIR failed to consider the defenses and evidence submitted by MSC and failed to render a decision based on these submissions.[43]

Third, the assessments are incorrect on account of the following:

(a) Per correspondence with the revenue officer assigned to re-evaluate the assessment upon MSC's Administrative Appeal, its deficiency tax liability is in the aggregate amount of ₱5,004,092.82 only, as opposed to the amount assessed in the FDDA (₱82,973,929.27). The large discrepancy between the amount per FDDA and the amount per re-evaluation casts doubt to the real amount due from petitioner.

(b) MSC's EWT remittances were ignored in the computation of the assessment.

(c) In computing the deficiency income tax on alleged unrecorded revenues, the tax authorities failed to consider the cash in bank balance pertaining to MSC's account in BPI Planters Bank.

(d) The tax authorities erroneously regarded its payments of trade payables as undeclared sales.

(e) It is not subject to EWT because it is not one of the Top 20,000 Private Corporations for taxable year 2007.

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[41] Par. 81, *Memorandum for Petitioner*,
[42] Pars. 110-119, *Memorandum for Petitioner*, Docket - Vol. 3, pp. 1141-1149.
[43] Pars. 120-136, *Memorandum for Petitioner*, Docket - Vol. 3, pp. 1149-1156

The CIR's Arguments

Respondent CIR counters as follows:

First, the Court of Tax Appeals has no jurisdiction over MSC's judicial protest. The assessment because final and executory when MSC failed to file a timely administrative appeal of the FDDA. When it received the FDDA on November 9, 2015, it had 30 days therefrom to appeal the same to the CIR or until December 9, 2015. However, it filed its administrative appeal only December 29, 2015.

Second, its right to collect the amount assessed has not prescribed. On account of the Waivers executed by the parties in the present case, Section 222 of the National Internal Revenue Code of the Philippines (Tax Code) applies; the CIR had *five* years to collect the assessed taxes *via* administrative means counted from MSC's receipt of the FAN. Thereafter, the five-year period was *suspended* when MSC's request for re-investigation was granted.

ISSUES

The stipulated issue in the Pre-Trial Order is:

> Whether or not petitioner is liable for alleged Income Tax, Value Added Tax and Expanded Withholding Tax for taxable year 2007 in the aggregate amount of ₱82,973,929.27 including surcharge and interest.

Resolution of this issue turns upon the following questions: Were the assessments valid? Did the investigating revenue officers possess the requisite authority to conduct the audit?

OUR RULING

The Petition for Review is meritorious.

An LOA is the authority given to the appropriate revenue officer 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.[44] The issuance of an LOA commences the audit process and informs the taxpayer that it is under audit for possible deficiency tax assessment.[45]

In *AFP General Insurance Corporation vs. Commissioner of Internal Revenue*,[46] the Supreme Court underscored that, certainly, Revenue Officers must be vested with the necessary authority before it may proceed to audit or investigate any taxpayer; otherwise, the examination **and resulting assessment** shall be a nullity.[47] The Supreme Court held:

> The power to assess necessarily includes the authority to examine any taxpayer for purposes of determining the correct amount of tax due from him. Verily, the law vests the BIR with general powers in relation to the 'assessment and collection of all internal revenue taxes.' However, **certainly, not all BIR personnel may *motu proprio* proceed to audit a taxpayer. Only 'the CIR or his duly authorized representative may *authorize the examination of any taxpayer*' and issue an assessment against him.**
>
> That a representative has in fact been authorized to audit a taxpayer is evidenced by the LOA, which 'empowers a designated [r]evenue [o]fficer to examine, verify, and scrutinize a taxpayer's books and records in relation to his internal revenue tax liabilities for a particular period.'
>
> In cases where the BIR conducts an audit without a valid LOA, or in excess of the authority duly provided therefor, **the resulting assessment shall be void and ineffectual.** xxx." (Boldfacing supplied.)

If, during the course of the audit, the revenue officers named in the original LOA need to be replaced, the substitution must be done properly. In the recent case of *Commissioner of Internal Revenue v. McDonald's Philippines Realty Corp.* (McDonald's),[48] the Supreme Court proscribed the practice of deploying new revenue officers to an audit **without issuing a new LOA or formally amending the original**, *viz.*:

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[44] *Himlayang Pilipino Plans, Inc. v. Commissioner of Internal Revenue*, G.R. No. 241848, May 14, 2021.

[45] *Commissioner of Internal Revenue v. De La Salle University, Inc., et seq.*, G.R. Nos. 196596, 198841, and 198941, November 9, 2016.

[46] G.R. No. 222133, November 4, 2020.

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

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

> This practice typically occurs as follows: (i) a valid LOA is issued to an authorized revenue officer; (ii) the revenue officer named in the LOA is reassigned or transferred to another office, case or place of assignment, or retires, resigns, or is otherwise removed from handling the case covered by the LOA; (iii) the revenue district officer or a subordinate official issues a memorandum of assignment, referral memorandum, or such equivalent document to a new revenue officer for the continuation of the audit or investigation; and (iv) the new revenue officer continues the audit or investigation, supposedly under the authority of the previously issued LOA x x x
>
> The practice of reassigning or transferring revenue officers, who are the original authorized officers named in the LOA, and subsequently substituting them with new revenue officers who do not have a separate LOA issued in their name, is in effect a **usurpation of the statutory power of the CIR or his duly authorized representative**. The memorandum of assignment, referral memorandum, or such other equivalent internal document of the BIR directing the reassignment or transfer of revenue officers, is typically signed by the revenue district officer or other subordinate official, and not signed or issued by the CIR or his duly authorized representative under Sections 6, 10 (c) and 13 of the NIRC. Hence, **the issuance of such memorandum of assignment, and its subsequent use as a proof of authority to continue the audit or investigation, is in effect supplanting the functions of the LOA, since it seeks to exercise a power that belongs exclusively to the CIR himself or his duly authorized representatives.** (Emphasis supplied)

In light of the pronouncement in *McDonald's*, the substitution or replacement of ROs to continue the audit/investigation shall be valid only if the following requisites concur:

(a) For this purpose, pursuant to Revenue Memorandum Order No. 43-90 dated September 20, 1990,[49] **a new or amended LOA is issued by the CIR or any of its duly authorized representatives** (e.g., the Deputy Commissioners, the Revenue Regional Directors, and such other officials as may be authorized by the CIR).

(b) The audit is continued only by those **ROs expressly designated in the new or amended LOA**.

[49] Amendment of Revenue Memorandum Order No. 37-90 Prescribing Revised Policy Guidelines for Examination of Returns and Issuance of Letters of Authority to Audit, Revenue Memorandum Order No. 43-90, September 20, 1990.

In the present case, the audit of MSC's books of account and resulting assessments were founded on LOA No. 200700027664 (LOA) dated June 23, 2008.[50] This LOA designated the initial audit team, namely: Revenue Officer Florentino M. Racuya and Group Supervisor Evelyn R. Jose. Through the issuance of Re-Assignment Notice dated February 3, 2010[51] signed by Revenue District Officer Raul Vicente L. Recto, the original investigating officers were replaced by Revenue Officer Nesel C. Ilagan and Group Supervisor Praxedio F. Tulio II. Revenue Officer Ilagan concluded the audit; the deficiencies they reported were made the basis of the NIC, PAN, and FAN.

During trial, Revenue Officer Racuya confirmed that, while they were named in the LOA, they were transferred to another revenue district office before they could even begin with the audit of MSC's books.[52] In turn, Revenue Officer Ilagan also testified that they replaced the original investigating officers, as directed by Re-Assignment Notice dated February 3, 2010, and concluded the audit:

> JUSTICE MANAHAN:
>
> Just a couple of questions, Ms. Ilagan. In the earlier cross examination question of Atty. Magpantay, he asked you about the reassignment notice, so this reassignment notice, was this the basis or the authority of your conducting the examination of Master Sports Corporation?
>
> Witness:
>
> Yes, Your Honor.
>
> JUSTICE MANAHAN:
>
> In effect were you the one who replaced the earlier Revenue Officer Florentino Racuya who was re-assigned to Binondo?
>
> Witness:
>
> Yes, Your Honor.[53]

Following *McDonald's*, the replacement/substitution *via* a mere Re-Assignment Notice signed by a Revenue District Officer did not

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[50] Exhibit "R-1," BIR Records, p. 258.
[51] Exhibit "R-2," BIR Records, p. 262.
[52] Pages 6-7, Transcript of Stenographic Notes during the hearing on October 3, 2023.
[53] Pages 14-15, Transcript of Stenographic Notes during the hearing on October 3, 2023.

vest the new investigating officers the requisite authority to proceed with the audit. The lack of a valid LOA renders the subject assessments void. Without a valid formal assessment, the subsequent resort to summary administrative collection remedies is likewise invalid.[54] On this account, We shall no longer discuss the parties' arguments on the finality, prescription, and correctness of the assessments.

The matter of the revenue officers' lack of authority was discussed during trial; MSC questioned the assessments' validity on account of the defective LOA only in its Memorandum. While not raised in the petition or stipulated during pre-trial, We cannot turn a blind eye to the unauthorized examination of the taxpayer. The Court shall not be precluded from considering the revenue officer's patent lack of authority to investigate the taxpayer, inasmuch as this matter goes into the intrinsic validity of the assessment.[55] A defective LOA invalidates the consequent tax investigation. When the underlying audit examination is unauthorized, any resulting assessment shall be a nullity.[56] **It is settled that a void assessment bears no valid effect[57] and, thus, cannot attain finality; any attempt to collect taxes premised thereon must be stricken down.**

WHEREFORE, in light of the foregoing considerations, the Petition for Review is **GRANTED**. Accordingly, Formal Assessment Notice and Assessment dated April 18, 2012, Final Decision on Disputed Assessment dated November 4, 2015, and Decision dated December 3, 2020 finding petitioner liable for deficiency income tax, value-added tax, and expanded withholding tax relative to calendar year 2007 are hereby **CANCELLED** and **SET ASIDE** for being void.

Respondents, its representatives, agents, or other persons acting in its behalf are **ENJOINED** from enforcing against the petitioner the collection of deficiency income tax, value-added tax, and expanded withholding tax assessments for calendar year 2007.

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[54] *Commissioner of Internal Revenue v. Pilipinas Shell Petroleum Corp.*, G.R. Nos. 197945 & 204119, July 9, 2018.

[55] *Himlayang Pilipino Plans, Inc. v. Commissioner of Internal Revenue*, G.R. No. 241848, May 14, 2021.

[56] *Commissioner of Internal Revenue v. McDonald's Philippines Realty Corp.*, G.R. No. 242670, May 10, 2021.

[57] *Commissioner of Internal Revenue v. Unioil Corp.*, G.R. No. 204405, August 4, 2021; *Commissioner of Internal Revenue v. Fitness by Design, Inc.*, G.R. No. 215957, November 9, 2016, 799 PHIL 391-420.

SO ORDERED.

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

WE CONCUR:

CATHERINE T. MANAHAN
Associate Justice

HENRY S. ANGELES
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.

CATHERINE T. MANAHAN
Chairperson
Third Division

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, and the Third Division 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