

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF
INTERNAL REVENUE,
Petitioner,

CTA EB NO. 2204
(CTA Case No. 9016)

Present:

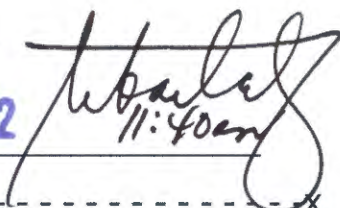
- versus -

DEL ROSARIO, P.J.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO, and,
CUI-DAVID, JJ.

METRO RAIL TRANSIT
CORPORATION,
Respondent.

Promulgated:

JUL 05 2022



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RESOLUTION

DEL ROSARIO, P.J.:

At bar, are the following:

1. Respondent's **Motion for Partial Reconsideration** filed via registered mail on September 17, 2021,¹ with petitioner's **Comment/Opposition Re: Motion for Partial Reconsideration** filed on November 22, 2021,² and respondent's **Supplement to Motion for Partial Reconsideration** filed on November 26, 2021;³ and,

¹ CTA *En Banc* Docket Vol. 1, pp. 376-424.

² CTA *En Banc* Docket Vol. 2, pp. 550-559.

³ CTA *En Banc* Docket Vol. 2, pp. 560-564.



2. Petitioner's **Motion for Partial Reconsideration Re: Decision dated 02 September 2021** filed on October 27, 2021,⁴ with respondent's **Opposition** filed via registered mail on November 19, 2021.⁵

Both parties' motions seek reconsideration of the Court *En Banc*'s Decision promulgated on September 2, 2021 (*Assailed Decision*),⁶ which affirmed with modification the assessment against respondent. The dispositive portion of the Assailed Decision reads:

"WHEREFORE, premises considered, the instant Petition for Review is **GRANTED**. The Amended Decision dated October 2, 2019 and Resolution dated December 4, 2019 rendered by the Special Second Division of this Court, in CTA Case No. 9016, are hereby **REVERSED** and **SET ASIDE**, and the Decision dated January 8, 2019 is **REINSTATED** and **AFFIRMED**.

The assessments issued by the Bureau of Internal Revenue against Metro Rail Transit Corporation for taxable year 2007 covering deficiency VAT (penalties only), Final Withholding Tax, and increments for late payment of Income Tax are **CANCELLED** and **SET ASIDE**. On the other hand, the deficiency Income Tax, Expanded Withholding Tax and Fringe Benefit Tax assessments are **AFFIRMED with MODIFICATION**.

Accordingly, Metro Rail Transit Corporation is **ORDERED TO PAY** the Bureau of Internal Revenue the amount of **₱1,731,830,990.47**, representing basic deficiency income tax, 25% surcharge, 20% deficiency interest and 20% delinquency interest imposed on the deficiency Income Tax, Expanded Withholding Tax and Fringe Benefit Tax under Sections 248(A)(3) and 249(B) and (C) of the NIRC of 1997, as amended, respectively, computed until December 31, 2017, as shown below:

	Income Tax	Expanded Withholding Tax	Fringe Benefit Tax	TOTAL
Basic	₱368,828,806.59	₱3,099,479.97	₱1,911,703.39	₱373,839,989.95
Surcharge (25%)	92,207,201.65	774,869.99	477,925.85	93,459,997.49
Deficiency Interest (20%) until February 24, 2015				
IT-4/16/08 to 2/24/2015 (₱368,828,806.59 x 20% x 2,506 days/365 days)	506,457,528.39			506,457,528.39
EWT - 1/16/08 to 2/24/2015 (₱3,099,479.97 x 20% x 2,597 days/365 days)		4,410,602.46		4,410,602.46
FBT - 1/11/08 to 2/24/2015 (₱1,911,703.39 x 20% 2,602 days/365 days)			2,725,617.66	2,725,617.66
Total Amount Due, February 24, 2015	967,493,536.63	8,284,952.42	5,115,246.90	980,893,735.95

⁴ CTA *En Banc* Docket Vol. 1, pp. 460-470.
⁵ CTA *En Banc* Docket Vol. 2, pp. 569-600; Respondent's Opposition was also filed via electronic mail (CTA *En Banc* Docket Vol. 1, pp. 480-513).
⁶ CTA *En Banc* Docket Vol. 1, pp. 286-307.

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Deficiency Interest (20%) from February 25 2015 until December 31, 2017/March 19, 2015				
IT - 2/25/2015 to 12/31/17 (P368,828,806.59 x 20% x 1,041 days/365 days)	210,383,993.24			210,383,993.24
EWT - 2/25/15 to 3/19/2015 (P3,099,479.79 x 20% x 23 days/365 days)		39,061.94		39,061.94
FBT - 2/25/15 to 3/19/2015 (P1,911,703.39 x 20% x 23 days/365 days)			24,092.70	24,092.70
Delinquency Interest (20%) from February 25 2015 until December 31, 2017/March 19, 2015				
IT - 2/25/2015 to 12/31/17 (P967,493,536.63 x 20% x 1,041 days/365 days)	551,868,915.96			551,868,915.96
EWT - 2/25/15 to 3/19/2015 (P8,284,952.42 x 20% x 23 days/365 days)		104,413.10		104,413.10
FBT - 2/25/15 to 3/19/2015 (P5,115,246.89 x 20% x 23 days/365 days)			64,466.13	64,466.13
Delinquency Interest (20%) on Surcharge from March 20, 2015 until December 31, 2017				
EWT - 3/20/15 to 12/31/17 (P774,869.99 x 20% x 1,018 days/365 days)		432,228.85		432,228.85
FBT - 3/20/15 to 12/31/17 (P477,925.85 x 20% x 1,018 days/365 days)			266,590.97	266,590.97
Total	1,729,746,445.83	8,860,656.31	5,470,396.70	1,744,077,498.84
Less: Payment on March 19, 2015				
Basic Tax		(3,099,479.97)	(1,911,703.39)	(5,011,183.36)
Interest		(4,475,139.57)	(2,760,185.44)	(7,235,325.01)
Total	P1,729,746,445.83	P1,286,036.77	P798,507.87	P1,731,830,990.47

In addition, Metro Rail Transit Corporation is **ORDERED** to **PAY** delinquency interest at the rate of 12% computed from January 1, 2018 until full payment thereof, pursuant to Section 249(C) of the NIRC of 1997, as amended by Republic Act No. 10963, also known as Tax Reform for Acceleration and Inclusion (TRAIN) and as implemented by RR No. 21-2018, on the following amounts:

Income Tax	P 967,493,536.63
Expanded Withholding Tax	P 774,869.99
Fringe Benefit Tax	P 477,925.85

Meanwhile, Metro Rail Transit Corporation's Extremely Urgent Omnibus Motion (For the Suspension of the Collection of Taxes and To Dispense with the Posting of a Bond) is **PARTIALLY GRANTED**. The Commissioner of Internal Revenue, his authorized representatives or any other person acting on his behalf are hereby **ENJOINED** from enforcing the collection of the deficiency VAT (penalties only), Final Withholding Tax, and increments for late payment of Income Tax for taxable year 2007. This order of suspension is **IMMEDIATELY EXECUTORY** consistent with Section 4, Rule 39 of the Rules of Court.

Metro Rail Transit Corporation's Urgent Motion to Resolve filed on July 23, 2021 and Extremely Urgent Motion to Resolve filed via electronic mail on August 13, 2021 are **NOTED**.

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RESOLUTION

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SO ORDERED.⁷

In its Motion for Partial Reconsideration, respondent argues that the examination of and the assessments issued against it are null and void since not all the revenue officers (ROs) who examined it were authorized and that the Decision dated January 8, 2019, which was reinstated and affirmed in the Assailed Decision, is incorrect in several respects.

In his Comment/Opposition, petitioner alleges that the motion raised no points of contention that would warrant the reversal of the Assailed Decision and the arguments propounded by respondent are without merit.

In its Supplement to Motion for Partial Reconsideration, respondent states that it was able to confirm that in a Memorandum dated June 4, 2021 (Re: Report on the Investigation of All Internal Revenue Taxes for TY 2007), three (3) ROs actually conducted the examination and recommended the issuance of a Preliminary Assessment Notice (PAN) to respondent, namely ROs Elizabeth U. Cadiz, Leonor R. Piguing and Samuel C. Reyes. Respondent claims that none of the names of the aforesaid ROs appear in the LOA as having been authorized to conduct an examination of respondent. RO Cadiz's name appeared only in a Memorandum Referral which the Court itself declared as void *ab initio*, while the name of ROs Leonor R. Piguing and Samuel C. Reyes do not appear either in the LOA or in the Memorandum Referral. As such, the examination and assessment in this case is a complete nullity, and no amount of legalistic rationalization can justify the unauthorized conduct of these activities by unauthorized ROs. Petitioner also emphasizes that validating an examination where only the group supervisor was authorized but the ROs who actually conducted the audit were unauthorized not only sets a dangerous precedent, but also goes against the well-founded reasons why a Letter of Authority, as *Medicard Philippines Inc. vs. Commissioner of Internal Revenue*⁸ explained, is required in the first place.

In petitioner's Motion for Partial Reconsideration, he reiterates the prayer in his Petition for Review for the Court to uphold the deficiency tax assessment against respondent in the total amount of ₱1,619,588,225.42 for taxable year 2007 plus 25% surcharge, 20% deficiency and delinquency interest.

⁷ CTA *En Banc* Docket Vol. 1, pp. 303-306.

⁸ G.R. No. 222743, April 5, 2017.



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In its Opposition, respondent maintains that there are no bases to hold it liable for deficiency value-added tax (VAT), income tax, and 5% final withholding VAT.

THE COURT EN BANC'S RULING

The parties' respective motions for reconsideration are bereft of merit.

Respondent's Motion for Partial Reconsideration

Respondent's arguments on the authority of the revenue officers in the conduct of audit and assessment motion are mere amplification of the matters raised in its Comment (on the Petition for Review dated January 2, 20[20]) filed on February 27, 2020,⁹ which had been sufficiently considered and addressed in the Assailed Decision. Similarly, its contention that the Decision dated January 8, 2019 of the Court in Division is incorrect, had been duly considered in the Assailed Decision. To repeat the discussion in the Assailed Decision would only be a superfluity. The pronouncement in ***Social Justice Society (SJS) Officers, et al. vs. Lim***,¹⁰ is instructive:

"The grounds relied on being mere reiterations of the issues already passed upon by the Court, there is no need to 'cut and paste' pertinent portions of the Decision or re-write the ponencia in accordance with the outline of the instant motion.

As succinctly put by then Chief Justice Andres R. Narvasa in *Ortigas and Co. Ltd. Partnership v. Judge Velasco* on the effect and disposition of a motion for reconsideration:

The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; xxx. **It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14,**

⁹ CTA *En Banc* Docket Vol. 1, pp. 47-62.

¹⁰ G.R. Nos. 187836 & 187916, March 10, 2015.



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Art. VIII, Constitution); i.e., the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc."
(*Boldfacing supplied*)

**Petitioner's Motion for Partial
Reconsideration**

The grounds raised in petitioner's motion are the exact same arguments raised in his Answer¹¹ and Memorandum¹² which have been comprehensively threshed out and passed upon by the Court in Division. The discussions therein, particularly pertaining to the items of assessment, were effectively adopted in the Assailed Decision of the Court *En Banc* when the latter reinstated and affirmed the Court in Division Decision.

To repeat, the Court *En Banc* finds no sufficient basis to disturb or modify the findings, conclusions and the corresponding computations of respondent's liabilities judiciously made by the Court in Division in its Decision dated January 8, 2019.

There being no substantial arguments or cogent reasons put forth by the parties in their respective motions, the Court sees no basis to modify much more reverse the Assailed Decision.

WHEREFORE, premises considered, respondent's **Motion for Partial Reconsideration** filed on September 17, 2021, including its **Supplement to Motion for Partial Reconsideration** filed on November 26, 2021,¹³ and petitioner's **Motion for Partial Reconsideration Re: Decision dated 02 September 2021** filed on October 27, 2021, are both **DENIED** for lack of merit.

¹¹ CTA Division Docket Vol. I, pp. 752-763.

¹² CTA Division Docket Vol. V, pp. 3416-3425.

¹³ CTA *En Banc* Docket Vol. 2, pp. 560-564.



SO ORDERED.

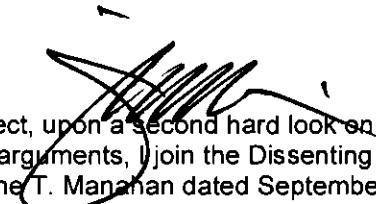

ROMAN G. DEL ROSARIO
Presiding Justice

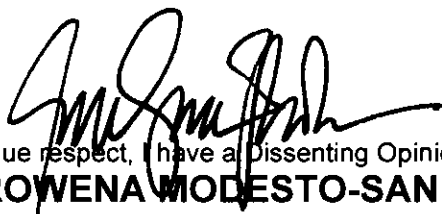
WE CONCUR:

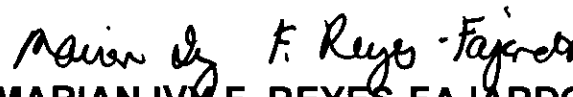

ERLINDA P. UY
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

(ON LEAVE)
CATHERINE T. MANAHAN
Associate Justice


With due respect, upon a second hard look on the facts and the parties' arguments, I join the Dissenting Opinion of Justice Catherine T. Manahan dated September 2, 2021.
JEAN MARIE A. BACORRO-VILLENA
Associate Justice


With due respect, I have a Dissenting Opinion.
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE, **CTA EB NO. 2204**
(CTA Case No. 9016)
Petitioner,

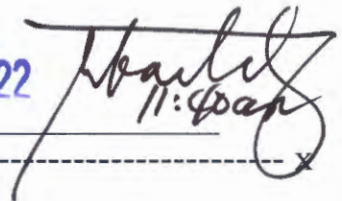
-versus-

Present:
DEL ROSARIO, P.J.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO, and
CUI-DAVID, JJ.

METRO RAIL TRANSIT
CORPORATION.,
Respondent.

Promulgated:

JUL 05 2022


11:00am

x ----- x

DISSENTING OPINION

MODESTO-SAN PEDRO, J.:

With utmost respect, I dissent from the finding of the majority in the present Resolution upholding the Decision,¹ dated 2 September 2021 of the Court *En Banc* (“Assailed Decision”). The Assailed Decision partially upheld the assessments against respondent for taxable year 1 January 2007 to 31 December 2007.

The Assailed Decision narrates the following relevant facts:

1. The Head Revenue Executive Assistant (“HREA”) of Large Taxpayers Audit and Investigation Division 1 (“LTAID 1”) issued a **Letter of Authority** authorizing Revenue Officer (“RO”) **Edison O. Larin** and Group Supervisor (“GS”) **Roberto P. Castro** to examine respondent’s books of accounts and other accounting records for taxable year 2007.

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¹ *EB Records Vol. 1, pp. 286-312.*

2. Subsequently, the **Chief of LTAID 1** issued a **Memorandum Referral** re-assigning the case to **RO Elizabeth U. Cadiz** and **GS Edison O. Larin** for the continuation of the audit of respondent's books of accounts and other accounting records for taxable year 2007.
3. Thereafter, the BIR sent a Notice of Informal Conference to respondent which led to the issuance of the subject deficiency assessments.

Upon a second hard look at the facts of the present case, and with the recent pronouncement of the Supreme Court in *Commissioner of Internal Revenue v. McDonald's Philippines Realty Corp.* ("*McDonald's Case*"),² I take the view that the deficiency tax assessments against respondent should be cancelled for lack of authority of the RO Elizabeth O. Cadiz who conducted the audit investigation of respondent's books of accounts and other accounting records for taxable year 2007.

The *McDonald's Case* admonished the practice of reassigning ROs through a memorandum of assignment, referral memorandum, or any other equivalent documents for the reason that these documents are typically issued by subordinate officials and not by the CIR or his duly authorized representatives. The *McDonald's Case* pertinently reads:

"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 official for the purpose of reassignment and transfer of cases of revenue officers.**

The petitioner wants the Court to believe that once an LOA has been issued in the names of certain revenue officers, a subordinate official of the BIR can then, through a mere memorandum of assignment, referral memorandum, or such equivalent document, rotate the work assignments of revenue officers who may then act under the general authority of a validly issued LOA. **But an LOA is not a general authority to any revenue officer. It is a special authority granted to a particular revenue officer.**

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

² G.R. No. 242670, 10 May 2021.

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.)

From the foregoing, it is my humble view that while a referral memorandum or any equivalent document **may still be considered as an equivalent of a new LOA**, it must contain all the elements necessary to establish a Contract of Agency between the CIR or his duly authorized representative and the new RO. Included in these elements is the authority of the person issuing the memorandum of assignment, referral memorandum, or any equivalent document, who must be the CIR or his duly authorized representative and not a subordinate official.

The CIR’s duly authorized representatives are the Revenue Regional Director³ and the Assistant Commissioner / Head Revenue Executive Assistants.⁴ The Chief of LTAID, much like a Revenue District Officer (“RDO”) for non-large taxpayers, is not among the duly authorized representatives of the CIR. The Chief of LTAID is not the CIR, Revenue Regional Director, or the Assistant Commissioner/Head Revenue Executive Assistants.

This is consistent with the ruling of the Court *En Banc* in *Commissioner of Internal Revenue v. Travellers International Hotel Group, Inc.*⁵ and *Commissioner of Internal Revenue v. Trinity Franchising and Management Corporation*,⁶ which were affirmed by the Supreme Court in *Commissioner of Internal Revenue v. Travellers International Hotel Group, Inc.*⁷ and *Commissioner of Internal Revenue v. Trinity Franchising and Management Corporation*.⁸

Thus, the Memorandum Referral in the present case that was issued by the Chief of LTAID 1 does not validly clothe RO Elizabeth U. Cadiz with authority to continue the audit investigation of respondent’s books and other

³ Sec. 10, National Internal Revenue Code of 1997, as amended.

⁴ Revenue Memorandum Order No. 29-07: Prescribing the Audit Policies, Guidelines and Standards at the Large Taxpayers Service.

⁵ CTA EB Case No. 2047 (CTA Case No. 9168), 17 July 2020.

⁶ CTA EB Case No. 2010 (CTA Case No. 9190), 14 July 2020.

⁷ G.R. No. 255487, 3 May 2021 (Notice).

⁸ G.R. No. 255094, 26 April 2021 (Notice).

accounting records. Consequently, any assessment arising from an unauthorized examination is necessarily void.

Finally, I take the view that the *McDonald's Case* instructs that all tax agents (i.e. revenue officers and group supervisors) who conduct the audit investigation should be sufficiently clothed with authority and identified. Due process requires that the taxpayers are made aware of the tax agents who will conduct the examination and assessment. The *McDonald's Case* provides:

"I. The Reassignment or Transfer of a Revenue Officer Requires the Issuance of a New or Amended LOA for the Substitute or Replacement Revenue Officer to Continue the Audit or Investigation"

An LOA is the authority given to the appropriate revenue officer assigned to perform assessment functions. It empowers and enables said revenue officer to examine the books of accounts and other accounting records of a taxpayer for the purpose of collecting the correct amount of tax. The issuance of 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.

Section 6 of the NIRC provides:

...

Section 10 (c) of the NIRC provides:

...

Section 13 of the NIRC provides:

...

Section D (4) of RMO No. 43-90 dated September 20, 1990 provides:

...

Pursuant to the above provisions, only the CIR and his duly authorized representatives may issue the LOA. The authorized representatives include the Deputy Commissioners, the Revenue Regional Directors, and such other officials as may be authorized by the CIR.

Unless authorized by the CIR himself or by his duly authorized representative, an examination of the taxpayer cannot be undertaken. Unless undertaken by the CIR himself or his duly authorized representatives, other tax agents may not validly conduct any of these kinds of examinations without prior authority. There must be a grant of authority, in the form of a LOA, before any revenue officer can conduct an examination or assessment. The revenue officer so authorized must not go beyond the authority given. In the absence of such an authority, the assessment or examination is a nullity.

A. Due Process Requires Identification of Revenue Officers Authorized to Continue the Tax Audit or Investigation



The issuance of an LOA prior to examination and assessment is a requirement of due process. It is not a mere formality or technicality. In *Medicard Philippines, Inc. v. Commissioner of Internal Revenue*, We have ruled that the issuance of a Letter Notice to a taxpayer was not sufficient if no corresponding LOA was issued. In that case, We have stated that "[d]ue process demands x x x that after [a Letter Notice] has serve its purpose, the revenue officer should have properly secured an LOA before proceeding with the further examination and assessment of the petitioner. Unfortunately, this was not done in this case." The result of the absence of a LOA is the nullity of the examination and assessment based on the violation of the taxpayer's right to due process.

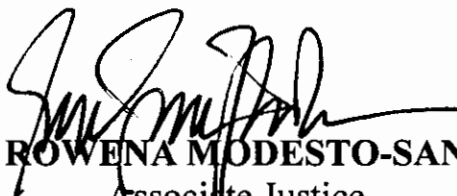
To comply with due process in the audit or investigation by the BIR, the taxpayer needs to be informed that the revenue officer knocking at his or her door has the proper authority to examine his books of accounts. The only way for the taxpayer to verify the existence of that authority is when, upon reading the LOA, there is a link between the said LOA and the revenue officer who will conduct the examination and assessment; and the only way to make that link is by looking at the names of the revenue officers who are authorized in the said LOA. If any revenue officer other than those named in the LOA conducted the examination and assessment, taxpayers would be in a situation where they cannot verify the existence of the authority of the revenue officer to conduct the examination and assessment. Due process requires that taxpayers must have the right to know that the revenue officers are duly authorized to conduct the examination and assessment, and this requires that the LOAs must contain the names of the authorized revenue officers. In other words, identifying the authorized revenue officers in the LOA is a jurisdictional requirement of a valid audit or investigation by the BIR, and therefore of a valid assessment.

We do not agree with the petitioner's statement that the LOA is not issued to the revenue officer and that the same is rather issued to the taxpayer. The petitioner uses this argument to claim that once the LOA is issued to the taxpayer, "any" revenue officer may then act under such validly issued LOA.

The LOA is the concrete manifestation of the grant of authority bestowed by the CIR or his authorized representatives to the revenue officers, pursuant to Sections 6, 10 (c) and 13 of the NIRC. Naturally, this grant of authority is issued or bestowed upon an agent of the BIR, i.e., a revenue officer. Hence, petitioner is mistaken to characterize the LOA as a document "issued" to the taxpayer, and that once so issued, "any" revenue officer may then act pursuant to such authority."
(Citations omitted; Emphasis supplied.)

Given the foregoing, the lack of authority of RO Elizabeth U. Cadiz renders the assessment a nullity.

All told, I VOTE to **GRANT** respondent's Motion for Partial Reconsideration and Supplement to Motion for Partial Reconsideration AND **AFFIRM** the Amended Decision dated 2 October 2019 and Resolution dated 4 December 2019 both rendered by the Court in Division which cancelled and set aside the assessment for deficiency taxes for taxable year 2007 in the aggregate amount of ₱1,631,807,856.98. *g*


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice