REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

FIRMENICH (PHILIPPINES), INC., *Petitioner,*	**CTA *EB* NO. 2992** (CTA Case No. 10209)
	Present:
-versus-	**RINGPIS-LIBAN**, *Acting P.J.,* **MANAHAN**, **BACORRO-VILLENA**, **MODESTO-SAN PEDRO**, **REYES-FAJARDO**, **CUI-DAVID**, **FERRER-FLORES**, *and* **ANGELES**, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: DEC 15 2025 4:20 p

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DECISION

CUI-DAVID, J.:

Before the Court *En Banc* is a *Petition for Review*[1] filed by petitioner Firmenich (Philippines), Inc., assailing the *Decision* dated March 13, 2024 (**assailed *Decision***)[2] and the *Resolution* dated August 13, 2024 (**assailed *Resolution***)[3] of the Court's Special First Division (**Court in Division**), which denied petitioner's claim for refund of the total amount of **₱736,789.52**, representing alleged unutilized input value-added tax (**VAT**) credits for the period covering July to September of calendar year 2017.

[1] *En Banc (EB)* Docket, pp. 7–23.
[2] *Id.* at 37–55.
[3] *Id.* at 56–59.

THE PARTIES

Petitioner Firmenich (Philippines), Inc. is a domestic corporation engaged in the business of selling, marketing, and promoting soap, detergent, perfumes, and preparations, with principal office at the 10th and 11th Floors, Cocolight Building, 39th Street corner 11th Avenue, Bonifacio Global City, Taguig City.[4] It is a VAT-registered entity with Bureau of Internal Revenue (**BIR**) Taxpayer Identification No. 004-841-520-000, as shown in its Certificate of Registration No. 9RC0000520154 dated July 24, 1996.[5]

Respondent Commissioner of Internal Revenue (**CIR**) is the head of the BIR, empowered to perform the duties of the office, including acting upon and approving claims for refund or tax credit. Its office address is at the 5th Floor, BIR National Office Building, BIR Road, Diliman, Quezon City.[6]

THE FACTS AND PROCEEDINGS

The relevant facts, as found by the Court in Division, are as follows:

> Firmenich Philippines has an Agency Agreement with Firmenich Asia Private Ltd., with the address 10 Tuas West Road, Singapore 638377, Republic of Singapore (hereinafter referred to as "Firmenich Singapore"). It was appointed as Firmenich Singapore's agent representative to market, promote, and sell Firmenich products in the Philippines. As compensation for its sales support services, Firmenich Philippines receives commissions from Firmenich Singapore. These commissions are recorded as revenues in Firmenich Philippines['] books.
>
> ...
>
> On September 30, 2019, Firmenich Philippines filed before the BIR Revenue District Office (RDO) No. 44-Taguig/Pateros an Application for Tax Credits/Refunds (BIR Form No. 1914), claiming a refund amounting to P736,789.52, citing Section 112 (A) of the Tax Code as legal basis (administrative claim).

[4] Exhibits "P-1" to "P-2," Division Docket — Vol. 2, pp. 846–902.
[5] Exhibit "P-3," Division Docket — Vol. 2, p. 903.
[6] Division Docket — Vol. 2, pp. 708–714, Joint Stipulation of Facts and Issues (JSFI), par. 1 (a).

Petitioner received a BIR Tax Verification Notice dated October 1, 2019, advising it that a revenue officer has been authorized to verify the supporting documents and/or pertinent records relative to its administrative claim.

In a Letter signed by Mr. Ray Anthony O. Geli, Revenue District Officer, RDO No. 44, Firmenich Philippines' administrative claim was denied with the following explanation:

> x x x Investigation disclosed that Firmenich Philippines[,] Inc. was appointed as Firmenich Asia's agent representative to market, promote and extend F[i]rm[e]nich products in the Philippines. Your revenue come[s] from commission on all sales made by Firmenich Asia in the Philippines, that have benefited from your sales support and assistance. As stated[,] the case of Internal Revenue vs. Accenture Inc. (G.R. No. 190102 dated July 11, 2012), the Supreme Court ruled that "the recipient of services must be doing business outside the Philippines for the transaction to qualify for zero-rating under Section 108(B) of the Tax Code." Since Firmenich Asia is doing business in the Philippines, you failed to prove the validity of your zero-rated sales and it's tantamount to your failure to prove your entitlement to tax refund.
>
> For your information and guidance.
>
> Very truly yours,
>
> (Signed.)
> RAY ANTHONY O. GELI
> Revenue District Officer

Firmenich Philippines received a copy of this letter on October 10, 2019.

On November 8, 2019, Firmenich Philippines filed the instant Petition for Review. ...

...

Meanwhile, in a Letter dated November 26, 2019, Glen A. Geraldino, Regional Director, Revenue Region No. 8B-South NCR, denied Firmenich Philippines' claim and explained as follows:

> Investigation conducted relative to your claim revealed that the services rendered by your company in favor of FIRMENICH ASIA PRIVATE

> LTD. cannot be considered as a transaction subject to zero percent rate pursuant to Section 108(B)(2) of the National Internal Revenue Code (NIRC) x x x
>
> Perusal of the Agency Agreement dated July 1, 1999 between Firmenich Philippines[,] Inc. and Firmenich Asia Private Ltd. [r]evealed that the latter has been continuously engaged in the pursuit of business in the Philippines with Firmenich Philippines[,] Inc. acting as its agent. Hence, Firmenich Asia Private Ltd. cannot be considered as non-resident person not engaged in business in the Philippines.
>
> In view of the foregoing, your request for Value-Added Tax (VAT) Refund is hereby DENIED for lack of legal and factual basis.
>
> For your information and guidance.
>
> Very truly yours,
>
> (Signed.)
> GLEN A. GERALDINO
> Regional Director

Petitioner received a copy of the above-quoted letter on December 9, 2019.

Proceedings before the Court

The CIR filed its Answer and submitted the BIR Records of the case on June 30, 2020 and December 10, 2020, respectively.

After the parties' submission of their respective pre-trial briefs and the conduct of a pre-trial conference, the Court resolved to approve the parties' Joint Stipulation of Facts and Issues and issued a Pre-Trial Order dated January 29, 2021.

During trial, the following persons testified for Firmenich Philippines: (1) Ms. Emily G. Recto, Senior Finance Manager, Firmenich Philippines; and (2) Ms. Krista V. Bambao, Court-commissioned Independent Certified Public Accountant (ICPA).

The Report of the ICPA was submitted on November 16, 2020.

Firmenich Philippines filed its Formal Offer of Evidence on June 18, 2021. Respondent CIR did not file a Comment thereto. In a Resolution dated November 3, 2021, the Court admitted petitioner's offered exhibit, except for the following:

1. Exhibit "P-16", for failure of the document offered and identified to correspond with the document marked; and

2. Exhibits "P-165" to "P-166", for being blurred/unreadable.

Later on, after the Court granted its motion, petitioner was allowed to recall Ms. Emily G. Recto to testify again. In view of this, it filed a Supplemental Offer of Evidence for the admission of Recto's Supplemental Judicial Affidavit. Respondent CIR also did not file a Comment on this matter.

Eventually, the Court also granted petitioner's Motion for Reconsideration (Re: Resolution on the Formal Offer of Evidence dated November 3, 2021) and admitted Exhibits "P-165" and "P-166" as part of Firmenich Philippines' evidence.

For its part, the CIR presented the testimony of Revenue Officer Jeffrey Q. Manayam. Subsequently, the Court also admitted all exhibits offered by the CIR.

Firmenich Philippines filed its Memorandum. When the CIR did not submit any Memorandum within the time allowed, the case was deemed submitted for decision on March 13, 2023.

On March 13, 2024, the Court in Division rendered the assailed *Decision* denying petitioner's claim for refund.[7] The dispositive portion states:

> **WHEREFORE**, in light of the foregoing considerations, the Petition for Review is **DENIED** for lack of jurisdiction and, at any rate, on account of insufficiency of evidence.
>
> **SO ORDERED**.

On April 2, 2024, petitioner filed a *Motion for Reconsideration.*[8]

On August 13, 2024, the Court in Division denied petitioner's *Motion for Reconsideration.*[9] The dispositive portion reads:

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[7] *EB* Docket, pp. 37–55.
[8] Division Docket – Vol. II, pp. 1038–1054.
[9] *EB* Docket, pp. 56–59.

> **WHEREFORE**, in light of the foregoing considerations, Firmenich Philippines' Motion for Reconsideration of the Decision of the Decision [sic] promulgated on March 13, 2024 is **DENIED** for lack of merit.
>
> **SO ORDERED.**

On September 13, 2024, petitioner filed the present *Petition for Review.*[10] Respondent failed to file a comment.[11]

The case was submitted for decision on January 20, 2025.[12]

THE ISSUES

Petitioner alleges that the Court in Division committed the following errors:[13]

> a. This Honorable Court's First Division erred in ruling that this Honorable Court has no jurisdiction to review by appeal the denial by the BIR of petitioner's application for VAT Refund; and
>
> b. This Honorable Court's First Division erred in ruling that petitioner's supply of services to Firmenich Asia cannot be considered as zero-rated.

PETITIONER'S ARGUMENTS

Petitioner contends that the Court in Division has jurisdiction to review appeals from the denial of claims for refund of unused and unutilized input VAT, even when the denial was issued by a Revenue District Officer. It further argues that the services rendered by petitioner to Firmenich Asia qualify as zero-rated transactions. Thus, the input VAT attributable to such services may be claimed as a tax refund. It argues that Firmenich Asia is not doing business in the Philippines, contrary to the findings of the Court in Division.

THE COURT *EN BANC'S* RULING

The instant *Petition for Review* is devoid of merit.

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[10] *Id.* at 7–23.
[11] *Id.* at 61, Records Verification dated December 16, 2024.
[12] *Id.* at unpaged, Resolution dated January 20, 2025.
[13] *Id.* at 7, Petition for Review, Grounds for the Petition.

The Court En Banc has jurisdiction over the instant case.

Before delving into the merits, the Court *En Banc* must first determine whether the present *Petition for Review* was timely filed.

On August 13, 2024, the Court in Division denied petitioner's Motion for Reconsideration through the assailed *Resolution*, which petitioner received on August 29, 2024.

Accordingly, under Section 3(b), Rule 8[14] of the Revised Rules of the Court of Tax Appeals (**RRCTA**), petitioner had 15 days from receipt of the assailed *Resolution*, or until September 13, 2024, to file a *Petition for Review*. It indeed filed the *Petition for Review* on September 13, 2024, well within the reglementary period.

Having established the timeliness of the filing of the *Petition for Review*, the Court *En Banc* also finds that it has jurisdiction to take cognizance of this case under Section 2(a)(1), Rule 4[15] of the RRCTA.

The Denial Letter issued by the RDO is not appealable to the CTA.

Petitioner contends that the Court in Division erred in dismissing its case for lack of jurisdiction, arguing that the Court of Tax Appeals (**CTA**) has jurisdiction to review appeals from the denial of claims for refund of unused and unutilized creditable input taxes, even when such denial is issued by a Revenue District Officer (**RDO**).

The argument does not impress.

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[14] SEC. 3. *Who may appeal; period to file petition.* – ....
(b) A party adversely affected by a decision or resolution of a Division of the Court on a motion for reconsideration or new trial may appeal to the Court by filing before it a petition for review within fifteen days from receipt of a copy of the questioned decision or resolution. Upon proper motion and the payment of the full amount of the docket and other lawful fees and deposit for costs before the expiration of the reglementary period herein fixed, the Court may grant an additional period not exceeding fifteen days from the expiration of the original period within which to file the petition for review.

[15] *Section 2. Cases Within the Jurisdiction of the Court En Banc.* — The Court *En Banc* shall exercise exclusive appellate jurisdiction to review by appeal the following:
(a) Decisions or resolutions on motions for reconsideration or new trial of the Court in Divisions in the exercise of its exclusive appellate jurisdiction over:
(1) Cases arising from administrative agencies — Bureau of Internal Revenue, Bureau of Customs, Department of Finance, Department of Trade and Industry, Department of Agriculture; ...

Section 112(C) of the National Internal Revenue Code (**NIRC**) of 1997, as amended, provides:

> SEC. 112. Refunds or Tax Credits of Input Tax. —
>
> ...
>
> (C) Period within which Refund of Input Taxes shall be Made. — In proper cases, **the Commissioner shall grant a refund for creditable input taxes** within ninety (90) days from the date of submission of the official receipts or invoices and other documents in support of the application filed in accordance with Subsections (A) and (B) hereof: Provided, That should the Commissioner find that the grant of refund is not proper, **the Commissioner must state in writing the legal and factual basis for the denial**.
>
> In case of full or partial denial of the claim for tax refund, the taxpayer affected may, within thirty (30) days from the receipt of the decision denying the claim, appeal the decision with the Court of Tax Appeals: Provided, however, That **failure on the part of any official, agent, or employee of the BIR to act on the application within the ninety (90)-day period shall be punishable under Section 269 of this Code**. (*Emphasis supplied*)

In this case, the Court in Division dismissed the petition for lack of jurisdiction, finding that petitioner prematurely elevated the *Letter* signed by Mr. Ray Anthony O. Geli, RDO of BIR Revenue District Office No. 44 (**RDO Geli**), as the alleged decision appealable to CTA. Petitioner argues that Section 112(C) does not specify the BIR officer or employee authorized to act on claims for refund of input VAT attributable to zero-rated sales, and that Section 112(C) even punishes "any official, agent, or employee of the BIR" who fails to act on the administrative claim for refund of taxpayers.

This contention is misplaced.

Section 112(C) must be read not in isolation, but in conjunction with other relevant provisions of the NIRC and in harmony with Section 7(a)(1) and (2), and Section 11 of Republic Act (**RA**) No. 1125, as amended by RA No. 9282, which confer jurisdiction on the CTA over decisions or inactions of the CIR.

Section 7(a)(1) and (2), and Section 11 of RA No. 1125, as amended, provide:

> SEC. 7. Jurisdiction. — The CTA shall exercise:

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> (a) Exclusive appellate jurisdiction to review by appeal, as herein provided:
>
> (1) **Decisions of the <u>Commissioner of Internal Revenue</u>** in cases involving disputed assessments, **refunds of internal revenue taxes**, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue;
>
> (2) **Inaction by the <u>Commissioner of Internal Revenue</u> in cases** involving disputed assessments, **refunds of internal revenue taxes**, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue, ...
>
> ...
>
> SEC. 11. Who May Appeal; Mode of Appeal; Effect of Appeal. — Any party adversely affected by a decision, ruling, or inaction of the **<u>Commissioner of Internal Revenue</u>** . . . may file an appeal with the CTA within **thirty (30) days after the receipt of such decision or ruling** or after the expiration of the period fixed by law for action as referred to in Section 7(a)(2) herein. [*Emphasis supplied*]

Clearly, with respect to claims for refund of internal revenue taxes, only **the CIR's decisions or inaction** are appealable to the CTA. Section 112(C) itself refers specifically to a denial made by "the Commissioner," and not by any subordinate "official, agent, or employee of the BIR."

Nonetheless, it is well-established that the **CIR may delegate certain powers** to promote administrative efficiency and necessity, recognizing that the Commissioner, as an individual, cannot personally perform all statutory duties. Section 7 of the NIRC of 1997, as amended, authorizes such delegation to subordinates with the rank equivalent to a **division chief or higher**, except for powers expressly declared non-delegable, *viz.*:

> SEC. 7. Authority of the Commissioner to Delegate Power. - **The Commissioner may delegate the powers vested in him** under the pertinent provisions of this Code **to any or such subordinate officials with the rank equivalent to a division chief or higher, subject to such** limitations and restrictions as may be imposed under **rules and regulations to be promulgated by the Secretary of Finance, upon recommendation of the Commissioner**:

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> Provided, however, That the following powers of the Commissioner **shall *not* be delegated**:
>
> (a) The power to recommend the promulgation of rules and regulations by the Secretary of Finance;
>
> (b) The power to issue rulings of first impression or to reverse, revoke, or modify any existing ruling of the Bureau;
>
> (c) The power to compromise or abate, under Sec. 204 (A) and (B) of this Code, any tax liability: ... and
>
> (d) The power to assign or reassign internal revenue officers to establishments where articles subject to excise tax are produced or kept. [*Emphasis supplied*]

Accordingly, only decisions rendered by the **CIR or by a duly authorized representative** acting pursuant to a valid delegation of authority are subject to the exclusive appellate jurisdiction of the CTA.[16]

Such delegation **must** be exercised in accordance with rules and regulations promulgated by the Secretary of Finance upon the recommendation of the CIR, pursuant to the Commissioner's quasi-legislative authority under Sections 4 and 244 of the NIRC of 1997, as amended, *viz.*:

> SEC. 4. Power of the Commissioner to Interpret Tax Laws and to Decide Tax Cases. - **The power to interpret the provisions of this Code and other tax laws shall be under the exclusive and original jurisdiction of the Commissioner, subject to review by the Secretary of Finance**.
>
> The power to decide disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties imposed in relation thereto, or other matters arising under this Code or other laws or portions thereof administered by the Bureau of Internal Revenue is vested in the Commissioner, subject to the exclusive appellate jurisdiction of the Court of Tax Appeals.
>
> ...
>
> SEC. 244. Authority of Secretary of Finance to Promulgate Rules and Regulations. - **The Secretary of Finance, upon recommendation of the Commissioner, shall promulgate all needful rules and regulations for the**

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16 *Oceanagold (Philippines), Inc. v. Commissioner of Internal Revenue*, G.R. No. 234614, June 14, 2023 [Per J. Dimaampao, Third Division].

> **effective enforcement of the provisions of this Code.** (*Emphasis supplied*)

In this regard, Revenue Memorandum Circular (**RMC**) No. 17-2018[17] provides that if a claim is to be denied, the denial must be communicated in writing within the ninety (90)-day period, and the denial letter must be signed by the CIR, Deputy Commissioner-Operations Group, Assistant Commissioner, or Regional Director, as the case may be:

> 5. Any findings in the course of the verification/review of the VAT claims that may lead to a deficiency in internal revenue taxes, other than VAT, shall be communicated by the processing/reviewing office to the concerned investigating office having jurisdiction over the taxpayer-claimant. However, if the findings involve VAT, these may result to disallowance or denial of the claim, or if the case warrants, for possible assessment of VAT liability.
>
> Should the claim be for denial, such fact should be communicated in writing to the taxpayer within the 90-day period. **The denial letter shall be signed by the Commissioner (CIR)/Deputy Commissioner-Operations Group (DCIR-OG)/Assistant Commissioner (ACIR)/ Regional Director, as the case may be**. (*Emphasis supplied*)

The same RMC further clarifies that while claims for VAT refund are filed with and processed by the concerned RDO, the **approval or denial** of such claims must be made by the **Regional Director** (or ACIR-LTS for large taxpayers):

> C. Claims for VAT refund by other zero-rated taxpayers, indirect exporters and claims filed in accordance with Sec. 112 (B) of Tax Code, as amended by R.A. No. 10963
>
> 1. **All claims for VAT refund** by other zero-rated taxpayers, indirect exporters and claims filed in accordance with Sec. 112 (B) of the Tax Code, as amended, shall be filed with and **processed by the concerned Revenue District Office** and LT Audit Division having jurisdiction over the taxpayer-claimant.
>
> 2. The docket with report on said claims shall be **reviewed by the Assessment Division**/Office of the Head Revenue Executive Assistant (HREA), **and shall be subject to approval/disapproval by the Regional Director/ACIR-LTS**,

[17] Subject: Amending Revenue Memorandum Circular (RMC) No. 89-2017 and Certain Provisions of RMC No. 54-2014 Regarding the Processing of Claims for Issuance of Tax Refund/Tax Credit Certificate (TCC) in Relation to Amendments Made in the National Internal Revenue Code of 1997, as Amended by Republic Act No. 10963, Known as the Tax Reform for Acceleration and Inclusion (TRAIN), February 27, 2018.

> as the case may be, irrespective of amount. (*Emphasis supplied*)

Accordingly, only a denial letter signed by the CIR or a duly authorized representative, such as a Regional Director, is appealable to the CTA. A letter signed solely by an RDO does not constitute a reviewable decision under Section 112(C) of the NIRC and RA No. 1125.

In the instant case, petitioner received the *Letter* issued by RDO Geli on **October 10, 2019**,[18] and filed a *Petition for Review* with the Court in Division on **November 8, 2019,**[19] or within 30 days from receipt of said *Letter*. Subsequently, petitioner received another letter dated **November 26, 2019**, signed by Regional Director Glen A. Geraldino (**RD Geraldino**), formally denying its claim for refund. This letter was received on **December 9, 2019,** or 31 days after the filing of the *Petition for Review*.

In its *Petition for Review* before the Court in Division, petitioner alleged that the 30-day period for filing its judicial claim was reckoned from its receipt of the *Letter* issued by RDO Geli, *viz.:*

> Nature and Timeliness of the Petition
>
> 3. ...
>
> 4. Hence, on September 30, 2019, petitioner filed its administrative claim for the refund of input VAT amounting to ₱736,789.52 for the period from July 1, 2017 to September 30, 2017 with the Revenue District Office No. 44-Taguig/Pateros of the BIR Revenue Region 8B-South NCR. However, on October 10, 2019, petitioner received from RDO a letter dated October 3, 2018 denying its application for input VAT refund.
>
> 5. Under Section 112 (C) of the Tax Code, petitioner may file an appeal with this Honorable Court within 30 days from receipt of the denial of its claim for VAT refund, or until November 9, 2019. Given that November 9, 2019 falls on a Saturday, petitioner has until the next working day, November 11, 2019, to file its appeal.
>
> Hence, this Petition.

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[18] Exhibit "P-18," Division Docket — Vol. 2, p. 927; Division Docket — Vol. 2, pp. 708–714, JSFI, par. 1 (b).
[19] *EB* Docket, p. 3, Petition for Review, par. 4.

Clearly, at the time petitioner filed its *Petition for Review*, no appealable decision of the CIR or a duly authorized representative had yet been issued. The filing of the *Petition for Review* in CTA Case No. 10209 was, therefore, premature.

Further, the language used by RDO Geli in his *Letter* does not carry a tenor of finality, *viz.*:

> x x x Investigation disclosed that Firmenich Philippines[,] Inc. was appointed as Firmenich Asia's agent representative to market, promote and extend F[i]rm[e]nich products in the Philippines. Your revenue come[s] from commission on all sales made by Firmenich Asia in the Philippines, that have benefited from your sales support and assistance. As stated[,] the case of Internal Revenue vs. Accenture Inc. (G.R. No. 190102 dated July 11, 2012), the Supreme Court ruled that "the recipient of services must be doing business outside the Philippines for the transaction to qualify for zero-rating under Section 108(B) of the Tax Code." Since Firmenich Asia is doing business in the Philippines, you failed to prove the validity of your zero-rated sales and it's tantamount to your failure to prove your entitlement to tax refund.
>
> For your information and guidance.
>
> Very truly yours,
>
> (Signed.)
> RAY ANTHONY O. GELI
> Revenue District Officer

RDO Geli's *Letter* stands in contrast to the letter of RD Geraldino, which **categorically denied** the claim for refund:

> Investigation conducted relative to your claim revealed that the services rendered by your company in favor of FIRMENICH ASIA PRIVATE LTD. cannot be considered as a transaction subject to zero percent rate pursuant to Section 108(B)(2) of the National Internal Revenue Code (NIRC) x x x
>
> Perusal of the Agency Agreement dated July 1, 1999 between Firmenich Philippines[,] Inc. and Firmenich Asia Private Ltd. revealed that the latter has been continuously engaged in the pursuit of business in the Philippines with Firmenich Philippines[,] Inc. acting as its agent. Hence, Firmenich Asia Private Ltd. cannot be considered as non-resident person not engaged in business in the Philippines.

In view of the foregoing, **your request for Value-Added Tax (VAT) Refund is hereby DENIED for lack of legal and factual basis.**

For your information and guidance.

Very truly yours,

(Signed.)
GLEN A. GERALDINO
Regional Director

(*Emphasis supplied*)

The tenor and signatory authority of RD Geraldino's letter clearly establish it as the appealable denial cognizable by the Court in Division. Conversely, RDO Geli's *Letter*, both in form and by the rank of the signatory, does not constitute a decision appealable to the CTA.

All told, the Court *En Banc* finds no reversible error in the Court in Division's dismissal of the *Petition for Review* in CTA Case No. 10209 for lack of jurisdiction.

Having affirmed the Court in Division's ruling, any further discussion of the remaining issue is rendered futile and unnecessary.

WHEREFORE, premises considered, the instant *Petition for Review* filed by Firmenich (Philippines), Inc. on September 13, 2024 is **DENIED** for lack of merit.

Accordingly, the *Decision* dated March 13, 2024, and the *Resolution* dated August 13, 2024, of the Court's Special First Division in CTA Case No. 10209 are **AFFIRMED**.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

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WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
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.

MA. BELEN M. RINGPIS-LIBAN
Acting Presiding Justice