REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

GE CONSUMER FINANCE, INC.,
Petitioner,

-*versus*-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 9144

Members:

CASTAÑEDA, JR., *Chairperson*
CASANOVA, *and*
MANAHAN,*JJ.*

Promulgated:

OCT 25 2017

10:30 a.m.

x- x

DECISION

MANAHAN, *J.:*

This involves a Petition for Review involving a claim for refund of allegedly erroneously paid capital gains tax (CGT) in the amount of Php54,243,781.00 on transfer of shares of stock pursuant to the Republic of the Philippines – United States of America (RP-US) Tax Treaty.

FACTS

Petitioner GE Consumer Finance, Inc. is a company incorporated[1] under the laws of the State of Delaware, United States of America (USA) with registered office address at 1209 Orange Street, Wilmington, Delaware 19801, New Castle County, USA.[2] Petitioner is not registered as a corporation or partnership with the Securities and Exchange Commission (SEC) of the Philippines as shown by the Certificate of Non-Registration of Company[3] dated March 25, 2013.

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[1] Docket, CTA Case No. 9144, Vol. 2, Exhibits "P-1", "P-1-A", "P-2", "P-3", "P-4", pp. 615-624.
[2] Docket, Vol. 1, Petition for Review (PFR), p. 9.
[3] Docket, Vol. 2, Exhibit "P-5", p. 532.

Respondent is the duly appointed Commissioner of Internal Revenue (CIR) with principal office at the 5th Floor, Bureau of Internal Revenue (BIR) National Office Building, Agham Road, Diliman, Quezon City. Respondent is vested with authority to administer and enforce all laws pertaining to internal revenue taxes and has jurisdiction to decide on refunds and disputed tax assessments.[4]

Petitioner is the owner of 101,995 shares of common stock and the beneficial owner of five (5) shares of common stock of GEC RF Global Services Philippines, Inc. (GECRF PH) held in the names of its nominee directors, for a total of 102,000 shares in GECRF PH.[5] For the year 2013, petitioner was reflected as said owner of the above shares in GECRF PH's General Information Sheet[6] (GIS) filed with the SEC on May 30, 2013.

On August 12, 2013, a Deed of Assignment[7] was executed where petitioner transferred its ownership of the 102,000 GECRF PH shares to GE Capital Retail Finance Corporation (GE Capital). On August 14, 2013, petitioner filed its Application for Registration (BIR Form No. 1904) applying for registration as a one-time taxpayer with Tax Identification Number (TIN) 439-940-725-000.[8]

On September 4, 2013, believing that the gain from the transfer of the shares is exempt from capital gains tax (CGT) pursuant to Article 14 in relation to Article 1 of the Reservation Clause of the RP-US Tax Treaty, petitioner filed an application for tax treaty relief[9] on the capital gains from the transfer of shares.

On September 10, 2013, petitioner paid the CGT amounting to Php54,243,781.00[10] in order to obtain the certificate authorizing registration (CAR) and tax clearance certificate (TCC).

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[4] Docket, Vol. 1, Joint Stipulation of Facts and Issues (JSFI), p. 369.
[5] Docket, Vol. 1, PFR, p. 11.
[6] Docket, Vol. 2, Exhibit "P-7", p. 625-633.
[7] Docket, Vol. 2, Exhibit "P-8", pp. 543-547.
[8] Docket, Vol. 2, Exhibit "P-6", p. 533.
[9] Docket, Vol. 2, Exhibits "P-11" and "P-12", pp. 593-596 and 597-598, respectively.
[10] Docket, Vol. 2, Exhibits "P-13" and "P-14", pp. 599-601 and 602, respectively.

On September 4, 2015, petitioner filed its administrative claim[11] for refund of its erroneously paid CGT in the amount of Php54,243,781.00.

On September 10, 2015, petitioner filed the instant Petition for Review.[12] Within the extended period granted,[13] respondent filed his Answer[14] on October 28, 2015. On February 17, 2016, the parties filed their Joint Stipulation of Facts and Issues[15] (JSFI) which was approved and adopted in the Pre-Trial Order[16] dated March 1, 2016.

The case proceeded to trial with petitioner presenting two witnesses: (1) Atty. Maria Ysidra May Y. Kintanar-Lopez,[17] and (2) Mr. Nelson V. Soriano.[18] Petitioner then filed its Formal Offer of Evidence with Motion with Leave of Court to Substitute Marked Documents,[19] which was resolved through Resolutions dated September 16, 2016[20] and November 28, 2016.[21]

Respondent, on the other hand, manifested that he will no longer present evidence.[22]

The Court considered the case submitted for decision on June 27, 2017[23] after receipt of petitioner's Memorandum (of GE Consumer Finance, Inc.)[24] on June 13, 2017 and Records Verification[25] dated June 15, 2017 that respondent has failed to file his memorandum.

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[11] Docket, Vol. 2, Exhibits "P-15" and "P-16", pp. 603-609 and 610, respectively.
[12] Docket, Vol. 1, pp. 9-21.
[13] Docket, Vol. 1, Order dated October 6, 2015, p. 128.
[14] Docket, Vol. 1, pp. 129-132.
[15] Docket, Vol. 1, pp. 369-372.
[16] Docket, Vol. 1, pp. 374-378.
[17] Docket, Vol. 1, Exhibit "P-18", pp. 258-264.
[18] Docket, Vol. 2, Exhibit "P-19", pp. 404-409.
[19] Docket, Vol. 2, pp. 508-517.
[20] Docket, Vol. 2, pp. 657-658.
[21] Docket, Vol. 2, pp. 681-683.
[22] Docket, Vol. 2, p. 695.
[23] Docket, Vol. 2, p. 721.
[24] Docket, Vol. 2, pp. 706-719.
[25] Docket, Vol. 2, p. 720.

ISSUES[26]

The parties submit the following issues for resolution:

1. Whether the administrative and the judicial claims were seasonably filed; and

2. Whether or not Petitioner is entitled to a tax refund/credit certificate amounting to Php54,243,781.00 representing erroneously paid CGT on the gain arising from the transfer of the company shares to*(sic)* GEC RF Global Services Philippines, Inc.

Petitioner's Arguments[27]

Petitioner argues that the gain from the transfer of the shares of stock in GECRF PH to GE Capital is exempt from CGT pursuant to Article 14 in relation to Article 1 of the Reservation Clause of the RP-US Treaty.

Petitioner states that it is registered with the BIR as a one-time taxpayer; that GECRF PH's assets do not consist principally of real property interest located in the Philippines; that it paid CGT on the transfer of shares amounting to Php54,243,781.00; and that such payment of CGT was erroneous which should be refunded under the principle of *solutio indebiti.*

Petitioner also states that the administrative and judicial claims for tax refund were filed within the two-year prescriptive period.

Respondent's Counter-Arguments[28]

Respondent argues that petitioner's claim for refund/tax credit is subject to administrative investigation; that petitioner failed to demonstrate that the tax subject of the instant case was erroneously or illegally collected; that petitioner failed to prove compliance with the rules regarding refund under Section 204 and 229 of the 1997 National Internal Revenue Code, as amended (NIRC); that the burden of proof rests upon the

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[26] Docket, Vol. 1, JSFI, p. 370.
[27] Docket, Vol. 1, PFR, pp. 13-19; docket, Vol. 2, Memorandum (of GE Consumer Finance, Inc.), pp. 709-718.
[28] Docket, Vol. 1, Answer, pp. 130-131.

taxpayer to establish by sufficient and competent evidence its entitlement to a claim for refund/tax credit; and, that a tax refund is in the nature of a tax exemption which must be construed *strictissimi juris* against the taxpayer.

RULING OF THE COURT

The petition has merit.

The claim for refund was timely filed.

The relevant provisions of the 1997 National Internal Revenue Code, as amended (NIRC) reads:

> Sec. 204. *Authority of the Commissioner to Compromise, Abate and Refund or Credit Taxes.* – The Commissioner may—
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> xxx xxx xxx
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> (C) Credit or refund taxes erroneously or illegally received or penalties imposed without authority, refund the value of internal revenue stamps when they are returned in good condition by the purchaser, and, in his discretion, redeem or change unused stamps that have been rendered unfit for use and refund their value upon proof of destruction. <u>No credit or refund of taxes or penalties shall be allowed unless the taxpayer files in writing with the Commissioner a claim for credit or refund within two (2) years after payment of the tax or penalty</u>: *Provided, however,* That a return filed showing an overpayment shall be considered as a written claim for credit or refund.
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> xxx xxx xxx
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> Sec. 229. *Recovery of Tax Erroneously or Illegally Collected.* – No suit or proceeding shall be maintained in any court for the recovery of any national internal revenue tax hereafter alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessively or in any manner wrongfully collected, <u>until a claim for refund or credit has been duly filed with the Commissioner</u>; but such suit or proceeding may be maintained, whether or not such tax, penalty, or sum has been paid under protest or duress. *am*

> In any case, no such suit or proceeding shall be filed after the expiration of two (2) years from the date of payment of the tax or penalty regardless of any supervening cause that may arise after payment: *Provided, however*, That the Commissioner may, even without a written claim therefor, refund or credit any tax, where on the face of the return upon which payment was made, such payment appears clearly to have been erroneously paid. (*Underscoring ours*)

The above provisions require the filing of an administrative claim for refund before the filing of a judicial claim. Notably, both the administrative and judicial claims for refund should be filed within the two (2)-year prescriptive period indicated therein, and that the claimant is allowed to file the latter even without waiting for the resolution of the former in order to prevent the forfeiture of its claim through prescription.[29]

The Court finds that petitioner timely filed its administrative and judicial claims for refund of its erroneously paid CGT on the gain arising from the transfer of shares not traded in the stock exchange.

Petitioner paid the CGT of Php54,243,781.00 on September 10, 2013.[30] Counting two years therefrom, petitioner had until September 10, 2015 within which to file its administrative and judicial claims. Based on the evidence, petitioner filed its administrative and judicial claims on September 4, 2015[31] and September 10, 2015,[32] respectively. Clearly, both claims were timely filed.

Petitioner is entitled to its claim for refund of erroneously paid CGT pursuant to the RP-US Tax Treaty.

The Court finds that petitioner complied with the requisites to prove its entitlement to the refund claimed.

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[29] *Metropolitan Bank & Trust Co. v. Commissioner of Internal Revenue*, G.R. No. 182582, April 17, 2017.
[30] Docket, Vol. 2, Exhibit "P-14", DBP-BIR Tax Payment Deposit Slip, p. 602
[31] Docket. Vol. 2, Exhibits "P-15", "P-15-A", "P-16", and "P-16-A", pp. 603-609, and 610.
[32] Docket, Vol. 1, PFR, p. 9.

Section 28(B)(5)(c) of the NIRC, in relation to Sections 32(A)(3) and 32(B)(5) of the same Code, provides that non-resident foreign corporations are subject to CGT on their net capital gains realized during the taxable year from the sale or other disposition of shares of stock in a domestic corporation made outside the stock exchange and any gain derived from such dealings in property shall form part of gross income except that income exempt under any treaty obligation binding on the Government of the Philippines shall be excluded from gross income and exempt from tax. The provisions read as follows:

> Sec. 28. Rates of Income Tax on Foreign Corporations. –
>
> xxx xxx xxx
>
> (B) Tax on Nonresident Foreign Corporation. –
>
> xxx xxx xxx
>
> (c) Capital Gains from Sale of Shares of Stock not Traded in the Stock Exchange.—A final tax at the rates prescribed below is hereby imposed upon the net capital gains realized during the taxable year from the sale, barter, exchange or other disposition of shares of stock in a domestic corporation, except shares sold, or disposed of through the stock exchange:
>
> Not over P100,000................................. 5%
>
> On any amount in excess of P100,000...... 10%
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> *** *** ***
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> Sec. 32. Gross Income. –
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> (A) General Definition. – Except when otherwise provided in this Title, gross income means all income derived from whatever source, including (but not limited to) the following items:
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> xxx xxx xxx
>
> (3) Gains derived from dealings in property;
>
> xxx xxx xxx
>
> (B) Exclusions from Gross Income. – The following items shall not be included in gross income and shall be exempt from taxation under this Title:
>
> xxx xxx xxx

(5) Income Exempt under Treaty. – Income of any kind, to the extent required by any treaty obligation binding upon the Government of the Philippines.

Petitioner presented the following documents to show that it is a corporation duly organized and existing under the laws of the USA: Certificate of Incorporation of Retailer Financial Services, Inc.,[33] including the various Certificates of Amendment of Certificate of Incorporation,[34] to show the renaming of the corporation to GE Consumer Finance, Inc.; and the Certificate of Tax Residence[35] issued by the USA Department of Treasury – Internal Revenue Service. Petitioner also presented the Certification of Non-Registration of Company[36] issued by the Philippine Securities and Exchange Commission (SEC) to show that it is not registered either as a corporation or as a partnership in the Philippines.

Petitioner owned 102,000 shares of GECRF PH,[37] which is a domestic corporation.[38] On August 12, 2013, said shares were transferred to GE Capital Retail Finance Corporation through a Deed of Assignment of Shares[39] and not through the stock exchange.

As to the requirement for application for tax treaty relief, petitioner complied with the following as shown by its Letter-Application for Tax Treaty Relief on Capital Gains,[40] and Application for Relief From Double Taxation on Capital Gains (BIR Form No. 0901-C),[41] both stamped received by the BIR on September 4, 2013. While the BIR confirmatory ruling requested by petitioner is yet to be issued, it has been ruled that non-compliance with the prior application rule as required by Revenue Memorandum Order (RMO) No. 1-2000[42] should not operate to automatically divest entitlement to the tax treaty relief as it would constitute a violation of the duty required by

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[33] Docket, Vol. 2, Exhibit "P-1", pp. 615-618.
[34] Docket, Vol. 2, Exhibits "P-1-A", "P-2". And "P-3", pp. 619-621.
[35] Docket, Vol. 2, Exhibit "P-4", pp. 623-624.
[36] Docket, Vol. 2, Exhibit "P-5", p. 532.
[37] Docket, Exhibit "P-7", GECRF PH's General Information Sheet (GIS), pp. 625-633.
[38] Docket, Exhibit "P-9" GECRF PH's Audited Financial Statements for the year 2012, pp. 548-590; specifically Note 1 at 561.
[39] Docket, Exhibit "P-8", pp. 543-547.
[40] Docket, Vol. 2, Exhibit "P-11", pp. 593-596.
[41] Docket, Vol. 2, Exhibit "P-12", pp. 597-598.
[42] Procedures for Processing Tax Treaty Relief Application, January 4, 2000; prescribes the procedures for processing tax treaty relief applications, specifically requiring that any availment of tax treaty relief must be preceded by an application for such tax treaty relief at least 15 days before the transaction.

good faith in complying with a tax treaty and would impair the value of the tax treaty. Thus, in *Deutsche Bank AG Manila Branch v. Commissioner of Internal Revenue*, the Supreme Court held:

> "A state that has contracted valid international obligations is bound to make in its legislations those modifications that may be necessary to ensure the fulfillment of the obligations undertaken." Thus, laws and issuances must ensure that reliefs granted under tax treaties are accorded to the parties entitled thereto. The BIR must not impose additional requirements that would negate the availment of the reliefs provided for under international agreements. More so, when the RP-Germany Tax Treaty does not provide for any pre-requisite for the availment of the benefits under said agreement.
>
> Likewise, it must be stressed that there is nothing in RMO No. 1-2000 which would indicate a deprivation of entitlement to a tax treaty relief for failure to comply with the 15-day period. We recognize the clear intention of the BIR in implementing RMO No. 1-2000, but the CTA's outright denial of a tax treaty relief for failure to strictly comply with the prescribed period is not in harmony with the objectives of the contracting state to ensure that the benefits granted under tax treaties are enjoyed by duly entitled persons or corporations.
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> Bearing in mind the rationale of tax treaties, the period of application for the availment of tax treaty relief as required by RMO No. 1-2000 should not operate to divest entitlement to the relief as it would constitute a violation of the duty required by good faith in complying with a tax treaty. The denial of the availment of tax relief for the failure of a taxpayer to apply within the prescribed period under the administrative issuance would impair the value of the tax treaty. At most, the application for a tax treaty relief from the BIR should merely operate to confirm the entitlement of the taxpayer to the relief. (*Underscoring ours*)

Pending the issuance of the confirmatory ruling on its entitlement to tax treaty relief, petitioner paid CGT on the share for share transfer of its shares of stock in GECRF PH on September 10, 2013 in the amount of Php54,243,781.00, as evidenced by its Capital Gains tax Return (BIR Form No. 1707)[43]

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[43] Docket, Vol. 2, Exhibit "P-13", pp. 599-601.

and DBP-BIR Tax Payment Deposit Slip.[44] The fact of payment is further bolstered by the Certification dated January 19, 2016 issued by the BIR Revenue Accounting Division (RAD) showing the collection of Php54,243,781.00.[45]

As discussed in the previous section, the application for refund before the BIR and the judicial claim before the CTA were both timely filed. Further, the application for refund was supported by petitioner's duly accomplished Application for Tax Credits/Refunds (BIR Form No. 1914), and other documents, as required by RMO No. 01-2000.[46]

Considering petitioner's compliance with the requirements for a claim for refund, the issue remains whether the said amount paid as CGT should be refunded due to petitioner's exemption from payment thereof pursuant to the RP-US Tax Treaty.

As stated in the quoted NIRC provisions above, generally, any gain realized by petitioner from the sale of shares in GECRF PH should be subject to CGT. However, considering that the Philippines has a tax treaty with the USA, said income from the sale of shares may be exempt from CGT if the conditions set forth under the RP-US Tax Treaty are met. The relevant provisions of the RP-US Tax Treaty are:

ARTICLE 14

Capital Gains

> (1) Gains from the alienation of tangible personal (movable) property forming part of the business property of a permanent establishment which a resident of a Contracting State has in the other Contracting State or of tangible personal (movable) property pertaining to a fixed base available to a resident of a Contracting State in the other Contracting State for the purpose of performing independent personal services, including such gains from the alienation of such a permanent establishment (alone or together with the whole enterprise) or of such a fixed base, may be taxed in the other State. However, gains derived by a resident of a Contracting State from the alienation of ships, aircraft or

[44] Docket, Vol. 2, Exhibit "P-14", p. 602.
[45] BIR Records, p. 93.
[46] Docket, Vol. 2, Exhibit "P-15" Letter request for refund of erroneously paid capital gains tax, pp. 603-609, at 608.

> containers operated by such resident in international traffic shall be taxable only in that State, and gains described in Article 13 (Royalties) shall be taxable only in accordance with the provisions of Article 13.
>
> (2) Gains from the alienation of any property other than those mentioned in paragraph (1) or in Article 7 (Income from Real Property) shall be taxable only in the Contracting State of which the alienation is a resident.

The Reservation Clause of the treaty states in part:

> ARTICLE 1
>
> Notwithstanding the provisions of Article 14 of the Convention relating to capital gains, both the Philippines and the United States may tax gains from the disposition of an interest in a corporation if its assets consist principally of a real property interest located in that country. Likewise, both countries may tax gain from the disposition of an interest in a partnership, trust or estate to the extent the gain is attributable to a real property interest in one of the countries. The term "real property interest" is to have the meaning it has under the law of the country in which the underlying real property is located.

Thus, under the RP-US Tax Treaty, capital gains from the sale of shares of stock shall be taxable in the state where the alienator is a resident. However, the Reservation Clause provides that such sale may be taxed by both the Philippines and the USA if the interest being disposed is in a corporation whose assets consist principally of a real property interest located in that country. On the reverse side, under the RP-US Tax Treaty, the subject capital gains may be exempt from Philippine tax if the interest being disposed is in a corporation whose assets do <u>not</u> consist principally of real property interest located in the Philippines.

In the instant case, it was proven that petitioner GE Consumer Finance, Inc. is a non-resident foreign corporation, and the shares transferred are of GECRF PH which is a domestic corporation.

It is now necessary to determine whether the assets of GECRF PH consist principally of real property interest in the

Philippines. On this matter, Revenue Regulations No. (RR) 4-86[47] is helpful. The relevant provisions are quoted below:

> Section 1. Objective. – Under Philippine tax treaties, capital gains derived by residents of the other Contracting States from the disposition of a share or of an interest in a Philippine corporation are taxable in the Philippines <u>only if the assets of such corporation consist principally of real property interest located in the Philippines</u>. The same rule applies with respect to the taxation of capital gains realized from the disposition of an interest in a partnership, trust or estate to the extent that such gains are attributable to a real property interest located in the Philippines. These regulations prescribe the guidelines for determining whether the assets of a corporation, partnership, trust or estate consist principally of real property interest.
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> Section 2. Definitions. – For purposes of these regulations, the following terms and phrases shall be understood to mean –
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> a) "Real property interest" – interests on properties enumerated in Section 3 which are not, however, exclusive of others that are similarly situated. As used in the treaties and these regulations, it shall be understood to include real properties as understood under Philippine laws;
> b) "<u>Principally</u>", "wholly or principally", "directly principally" or "attributable" – <u>more than fifty per cent of the entire assets in terms of value</u>;
> c) "Sale" – includes disposition or any other means by which the ownership of a share or of an interest in a corporation, partnership, estate or trust is transferred/conveyed for valuable consideration; and
> d) "Corporation" – includes partnership, estate or trust.
>
> xxx xxx xxx
>
> Section 4. Basis. – The value of all the assets of the subject corporation both real and personal, as appearing in its financial statement on the date of sale of the share or interest in such corporation, as verified by the BIR, shall be used as the basis for determining the composition of its assets.

[47] Determination of whether the assets of a corporation consist principally of real property interest under the Philippines tax treaties, April 2, 1986.

> In case the financial statement as of the date of sale is not available, the most recent financial statement may be used, after the necessary adjustments are made to reflect transactions made during the period from the date of such financial statement to the date of the sale.

Summarizing the provisions thus: (1) capital gains derived by residents of other Contracting States from the disposition of shares or interests in a Philippine corporation are taxable in the Philippines only if the assets of the corporation consist principally of real property interest located in the Philippines;[48] (2) real property interests are interests on properties enumerated in RR 4-86, including real properties as defined under Philippine law;[49] (3) principally means more than fifty percent (50%) of the entire assets in terms of value;[50] and, (4) the value of the assets shall be determined from the financial statements as of the date of the sale, as verified by the BIR.[51]

Applying the foregoing to the instant case, petitioner presented GECRF PH's 2012 Audited Financial Statements,[52] and unaudited Statement of Financial Position and Comprehensive Income for 2013.[53] Examination of the foregoing documents shows the real property interest for the following years:

	July 31, 2013 (unaudited)	December 31, 2012	December 31, 2011 (restated)
Property and equipment – net	Php 141,654	Php 157,198,206	Php 6,147,384
Total Assets	865,162	777,766,697	657,675,196
Real Property Interest Ratio	**16.37%**	**20.21%**	**00.93%**

As computed, the real property interest of GECRF PH does not exceed 50%, thus it cannot be said to have assets consisting principally of a real property interest in the Philippines. Therefore, petitioner's capital gains derived from the transfer of its shares of stock in GECRF PH shall be exempt from CGT in the Philippines, pursuant to the RP-US Tax Treaty.

WHEREFORE, the instant Petition for Review is hereby **GRANTED**. Respondent Commissioner of Internal Revenue is

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[48] RR 4-86, Section 1.
[49] RR 4-86, Section 2(a).
[50] RR 4-86, Section 2(b).
[51] RR 4-86, Section 4.
[52] Docket, Exhibit "P-9", pp. 548-590.
[53] Docket, Exhibit "P-10", pp. 591-592.

ORDERED TO REFUND in favor of petitioner GE Consumer Finance, Inc. the amount of **Php 54,243,781.00**, representing erroneously paid capital gains tax on the transfer by petitioner of its shares of stock in GEC RF Global Services Philippines, Inc.

SO ORDERED.

Catherine T. Manahan

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

Juanito C. Castañeda, Jr.

JUANITO C. CASTAÑEDA, JR.
Associate Justice

CAESAR A. CASANOVA
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.

Juanito C. Castañeda, Jr.

JUANITO C. CASTAÑEDA, JR.
Associate Justice
Chairperson

CERTIFICATION

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