REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

BASF PHILIPPINES, INC.,
Respondent.

CTA EB NO. 2323
(CTA Case No. 9747)

Present:
Del Rosario, *P.J.,*
Castañeda, Jr.,
Uy,
Ringpis-Liban,
Manahan,
Bacorro-Villena, *and*
Modesto-San Pedro, *JJ*

Promulgated:
AUG 02 2021 11:38 a.m.

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DECISION

RINGPIS-LIBAN, J.:

Before the Court *En Banc* is a Petition for Review filed by petitioner Commissioner of Internal Revenue (CIR) to seek nullification of the Decision[1] dated January 21, 2020 (assailed Decision), the dispositive portion thereof reads:

> "**WHEREFORE**, in view of the foregoing disquisitions, the Petition for Review filed by BASF Philippines, Inc. is hereby **GRANTED**. The **Final Assessment Notice Part I and Part II** with **Assessment Notice Nos. IT-ELA35492-13-16-1294, VT-ELA35492-13-16-1294, MC-ELA35492-13-16-1294, all dated December 28, 2016**, is **CANCELLED** and **WITHDRAWN** and the **Final Decision on Disputed Assessment** with **Amended Assessment Notice Nos. VT-ELA35492-13-17-1503 and WE-ELA35492-13-17-1503**, all dated December 5, 2017, is **SET ASIDE**.

[1] Rollo, CTA EB Case No. 9747, pp. 22-40.

SO ORDERED."

and the Resolution[2] dated July 15, 2020 (assailed Resolution) of the same First Division of the Court (Court in Division) denying the CIR's Motion for Reconsideration, the dispositive portion thereof reads:

> "**WHEREFORE**, in light of the foregoing premises, respondent's **Motion for Reconsideration** is **DENIED** for lack of merit.
>
> **SO ORDERED.**"

THE PARTIES

Petitioner CIR is the head of the Bureau of Internal Revenue (BIR). He holds office at the BIR National Office Building, BIR Road, Diliman, Quezon City.[3]

Respondent BASF Philippines, Inc. is a domestic corporation duly organized and existing under the laws of the Philippines, with principal office at the 11th Floor, HHIC Building, 1128 University Parkway, North Bonifacio, Global City, Taguig, Metro Manila. It is engaged in the importation and sale of basic chemicals and chemical products with the brand BASF and in rendering services to foreign entities. It is registered as a taxpayer under the jurisdiction of Revenue District Office (RDO) No. 044, Revenue Region No. 8.[4]

THE FACTS

The facts of the case as found by the Court are as follows:

> "On December 4, 2015, respondent issued Letter of Authority (LOA) SN: eLA-201200035492 authorizing Revenue Officer (RO) Rhodora De Villa and Group Supervisor (GS) Angelo Palomer of RDO No. 044-Taguig-Pateros to examine petitioner's books of accounts and other accounting records for all internal revenue taxes for the period from January 1, 2013 to December 31, 2013.

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[2] Rollo, pp. 42-44.
[3] Decision, p. 2.
[4] Ibid. pp. 1-2.

Subsequently, petitioner was informed by Revenue District Officer Florante Aninag, through a Letter dated April 7, 2016, that RO Villaflor A. Lagundi under GS Eulogina E. Lacson will continue the audit and investigation of petitioner due to the transfer of RO De Villa to another District Office.

On November 29, 2016, petitioner received a Preliminary Assessment Notice Part 1 dated November 18, 2016 finding petitioner liable for deficiency income tax, value-added tax (VAT), expanded withholding tax on compensation (WTC), expanded withholding tax (EWT) and documentary stamp tax (DST) for taxable year 2013, and a Preliminary Assessment Notice Part II also dated November 18, 2016 assessing petitioner for compromise penalty for its alleged failure to pay DST on time (collectively referred to as the "PAN" hereafter).

On December 12, 2016 or thirteen (13) days from receipt of the PAN, petitioner filed its reply thereto through the Letter dated December 9, 2016 with supporting attachments.

On December 29, 2016, petitioner received the Formal Assessment Notice Part 1 and Part II, both dated December 28, 2016, together with six (6) Assessment Notices (collectively referred to as the "FAN" hereafter) assessing petitioner for deficiency income tax, VAT, WTC, EWT, DST and compromise penalty in the aggregate amount of P115, 008,894.98 for TY 2013.

On January 24, 2017, or within (30) days from receipt of the FAN, petitioner through counsel, duly protested the FAN through the Letter dated January 23, 2017.

Petitioner, through counsel, received the Letter dated February 16, 2017 from the Regional Director stating that its request for reinvestigation has been approved and the entire docket will be forwarded to RDO No. 044 for evaluation of the protest letter.

Petitioner, through counsel, met with RO Lagundi and GS Joriz U. Saldejano on several occasions to discuss petitioner's protest agasint the FAN. Pursuant to the discussions during these meetings, petitioner submitted additional documents to RO Lagundi on April 6, 2017; May 17, 2017; and July 14, 2017.

On December 13, 2017, petitioner received by personal service a copy of the Final Decision on Disputed Assessment dated December 5, 2017 together with two (2) Amended Assessment Notices (FDDA) finding petitioner liable for deficiency VAT and EWT in the aggregate amount of P41,727,584.21 for TY 2013 broken down as follows:

KIND OF TAX	BASIC TAX	INTEREST	TOTAL
VAT	P 23,359,619.18	P 18,265,302.23	P 41,624,921.41
EWT	P 57,454.65	P 45,208.15	P 102,662.80
TOTAL			**P 41,727,584.21**

Thus, on January 10, 2018, petitioner appealed to the Court of Tax Appeals (CTA). The case was initially raffled to the Second Division of the CTA."[5]

On March 5, 2018, the CIR filed his Answer[6] on the Petition for Review.

The Pre-Trial Conference of the case was held on May 24, 2018.[7]

On June 18, 2019, the parties filed their Joint Stipulations of Facts and Issues.[8] Thereafter, the Court issued the Pre-Trial Order dated June 22, 2018.[9]

As agreed upon by the parties, the issues as stated in the Joint Stipulations of Facts and Issues presented before the Court in Division are as follows:

"a. Whether or not the assessments are void on account of the Respondent's failure to observe due process;

b. Whether or not assessments are void in the absence of a Letter of Authority of the revenue officers who conducted the tax investigation;

c. Whether or not portions of the deficiency Vat and EWT assessments are barred by prescription;

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[5] Decision, pp. 2-4, citations omitted.
[6] Docket, CTA Case No. 9747, pp. 84-88.
[7] Ibid. p.480.
[8] Ibid., pp. 492-504.
[9] Ibid., pp.514-519.

d. Whether the applicable prescriptive period on the part of the Respondent to assess Petitioner's deficiency Vat and EWT for taxable year 2013 is 10 years;

e. Whether or not the proceeds of Petitioner's export sale of services which were paid through offsetting against Petitioner's foreign currency payables are considered paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the Bangko Sentral Ng Pilipinas under Section 108(B)(2) of the Tax Code, hence, subject to VAT at 0%; and

f. Whether or not Petitioner is liable for the deficiency VAT and EWT assessments."

Trial thereafter ensued wherein both parties presented their respective evidence. On July 26, 2016, respondent filed its Memorandum,[10] while the CIR filed his Memorandum on August 20, 2019.[11]

In the Resolution[12] dated September 9, 2019, the Court in Division deemed the case submitted for decision.

On January 21, 2020, the Court in Division rendered the assailed Decision.[13]

On February 12, 2020, the CIR filed a "Motion for Reconsideration."[14]

On June 17, 2020, the respondent filed its "Comment (to Respondent's Motion for Reconsideration dated 12 February 2020)."[15]

On July 15, 2020, the Court in Division issued the questioned Resolution.[16]

Aggrieved, the CIR filed within the extended period, by registered mail this Petition for Review on August 27, 2020.[17]

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[10] Ibid., pp. 764-801.
[11] Ibid., p.754-762.
[12] Ibid., p. 805.
[13] Ibid., pp. 808-826.
[14]. Ibid., pp. 827-832.
[15] Ibid., 844-849.
[16] Ibid., pp.854-856.
[17] Rollo, CTA EB No. 2323, pp. 7-20, with Annexes.

In the Resolution[18] dated September 22, 2020, respondent was directed by the Court *En Banc* to file its comment in this case.

On October 9, 2020, respondent filed its "Comment (on the Petition for Review dated 25 August 2020)."[19]

In the Resolution[20] dated October 28, 2020, the Court noted respondent's "Comment (on the Petition for Review dated 25 August 2020)" and ordered the parties to personally appear before Mediation Staff Assistant of Philippine Mediation center- Court of Tax Appeals (PMC-CTA) on November 16, 2020 at 1:30 p.m., with or without the presence of their counsels for purposes of deciding whether or not they would agree to enter into mediation.

On December 22, 2020, the Court *En Banc* received PMC-CTA Form 6- No Agreement to Mediate[21] stating that the parties decided not to have their case mediated by the Philippine Mediation Center Unit- CTA.

On January 12, 2021, the Court *En Banc* issued a Resolution[22] noting PMC-CTA Form No. 6- No Agreement to Mediate. Accordingly, the instant case was deemed submitted for decision.

THE ISSUE

The main issue in this case is *whether or not the Final Assessment Notice Part I and Part II with Assessment Notice Nos. IT-ELA35492-13-16-1294, VT-ELA35492-13-16-1294, WC-ELA35492-13-16-1294, WE-ELA35492-13-16-1294, MC-ELA35492-13-16-1294, all dated December 28, 2016, and Final Decision on Disputed Assessment with Amended Assessment Notice Nos. VT-ELA35492-13-1503 and WE-ELA35492-13-17-1503, all dated December 5, 2017 are valid.*

THE ARGUMENTS

The CIR contends that the subject tax assessments are valid because RO Villaflor A. Lagundi and GS Eulogina E. Lacson were duly authorized to conduct the audit of petitioner; that the audit conducted by RO Lagundi and GS Lacson through a Memorandum of Assignment (MOA) was valid pursuant to the guidelines and procedures of Revenue Memorandum Order (RMO) No. 8-2006; that the reassignment of audit investigation to another revenue officers (RO) was made known to respondent through the issuance of a reassignment

[18] Ibid., 57-58.
[19] Ibid., pp. 59-71.
[20] Ibid., pp. 74-75.
[21] Ibid., p.76.
[22] Ibid., pp. 79-80.

notice; that item number 8 under Policies and Guidelines of RMO No. 69-2010 states that a manual serially-numbered MOA shall be issued for "reassignment for the continuation of the audit/investigation of a case to another RO due to resignation/retirement/transfer of the original RO;" that the said RMO made no mention of a requirement for the issuance of a new LOA in cases where there is a reassignment or transfer of the RO; and that a duly issued LOA does not automatically become invalid just because the revenue officers named therein happened to be reassigned, transferred or retired.

On the other hand, respondent counter argues that petitioner admits that there is no LOA issued for the ROs who conducted the investigation and recommended the issuance of the assessments against respondent subject of the instant case; that the MOA was signed by a Revenue District Officer, who is without authority to issue an LOA; and that the assailed Decision and Resolution are in accord with law and jurisprudence.

THE RULING OF THE COURT *EN BANC*

Timeliness of the Petition

On January 29, 2020, the CIR received the Decision of the Court in Division. On February 12, 2020, the CIR filed a Motion for Reconsideration of the said Decision. On July 15, 2020, the Court in Division issued the assailed Resolution denying the CIR's motion. Said Resolution was received by the CIR on July 29, 2020.

From receipt of the said Resolution on July 29, 2020, the CIR has until August 14, 2020 within which to file the Petition for Review. On August 19, 2020, petitioner filed by registered mail, a "Motion for Extension of Time to File Petition for Review" praying for an extension of fifteen (15) days from August 14, 2020 or until August 29, 2020 within which to file a Petition for Review. Said motion was received by the Court *En Banc* on September 4, 2020. On September 7, 2020, the Court *En Banc* issued a Minute Resolution granting petitioner's motion.[23]

Records show that on August 27, 2020, petitioner filed by registered mail the instant Petition for Review, which was received by the Court on September 9, 2020. Hence, this Petition for Review was timely filed.

The Court shall now proceed to determine the merits of the Petition for Review.

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[23] Rollo, p. 6.

The Revenue Officers have no authority to conduct the audit examination.

The petitioner insists that the ROs have authority to conduct the audit examination of respondent's accounts. The re-assignment notice authorizing the RO Lagundi and GS Lacson was issued with reference to a validly issued LOA. The issuance of a new LOA is not a requirement in cases where there is reassignment or transfer of a revenue officer.

Although the Court *En Banc* agrees with petitioner in his theory that ROs may be authorized to conduct the audit based on a MOA and that no new LOA is required, in case of reassignment however, the Court *En Banc* disagrees with petitioner as regards its averments that the MOA issued in this case is a valid source of authority of RO Lagundi and GS Lacson.

The power of the CIR to conduct assessments is granted to him by virtue of Section 6 of the NIRC of 1997, as amended:

> "SEC. 6. **Power of the Commissioner to Make Assessments and Prescribe Additional Requirements for Tax Administration and Enforcement.** –
>
> (A) *Examination of Returns and Determination of Tax Due.* – After a return has been filed as required under the provisions of this Code, **<u>the Commissioner or his duly authorized representative may authorize the examination</u> of any taxpayer and the assessment of the correct amount of tax**: *Provided, however,* That failure to file a return shall not prevent the Commissioner from authorizing the examination of any taxpayer."[24]

Section 7 of the NIRC of 1997, as amended, likewise sets limits on which powers of the CIR may be delegated by him and which powers are to be exercised exclusively by him. The issuance of an LOA is not one of the non-delegable powers of the CIR, *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

[24] *Emphasis and underscoring supplied.*

> Commissioner: Provided, however, That the following powers of the Commissioner shall not be delegated:
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> (a) The power to recommend the promulgation of rules and regulations by the Secretary of Finance;
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> (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: Provided, however, That assessments issued by the regional offices involving basic deficiency taxes of Five hundred thousand pesos (P500,000) or less, and minor criminal violations, as may be determined by rules and regulations to be promulgated by the Secretary of Finance, upon recommendation of the Commissioner, discovered by regional and district officials, may be compromised by a Regional Evaluation Board which shall be composed of the Regional Director as Chairman, the Assistant Regional Director, the heads of the Legal, Assessment and Collection Divisions and the Revenue District Officer having jurisdiction over the taxpayer, as members; and
>
> (d) The power to assign or reassign internal revenue officers to establishments where articles subject to excise tax are produced or kept."

On the contrary, issuing LOAs is a delegable power which the CIR may devolve to Revenue Regional Directors, as expounded in Section 10 of the NIRC of 1997, as amended:

> "SEC. 10. **Revenue Regional Director.** – Under rules and regulations, policies and standards formulated by the Commissioner, with the approval of the Secretary of Finance, the Revenue Regional Director shall, within the region and district offices under his jurisdiction, among others:
>
> xxx
>
> (c) **Issue Letters of Authority for the examination of taxpayers within the region;**
>
> xxx

(h) **Perform such other functions as may be provided by law and as may be delegated by the Commissioner.**"[25]

An LOA is, in essence, a contract of agency. Article 1868 of the Civil Code defines agency as a contract where "a person binds himself to render some service or to do something in representation or on behalf of another, with the consent or authority of the latter."

In an LOA, the CIR is the principal - as he is the one mandated by the law to make assessments - and the Regional Director, his agent. On the other hand, the Regional Director may appoint a sub-agent.

Article 1892 of the Civil Code provides:

"Art. 1892. **The agent may appoint a substitute if the principal has not prohibited him from doing so**; but he shall be responsible for the acts of the substitute:

(1) When he was not given the power to appoint one;
(2) When he was given such power, but without designating the person, and the person appointed was notoriously incompetent or insolvent.

All acts of the substitute appointed against the prohibition of the principal shall be void. (1721)"[26]

This power to appoint a sub-agent necessarily includes the power to revoke the same. Thus, the authority given to RO Rhodora De Villa and GS Angelo Palomer who were originally named in the LOA may be revoked, transferred and reassigned to RO Lagundi and GS Lacson for continuance of audit.

Said document where such authority is transferred may be equivalent to an LOA. Several reasons support this. *First*, the only directive under Section 13 of the NIRC of 1997, as amended,[27] which requires that assessment be done by ROs pursuant to an LOA, is that the grant of authority be done ***in writing***. In fact, an "[a]gency may be oral, unless the law requires a specific form."[28]

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[25] *Emphasis and underscoring supplied.*
[26] *Emphasis supplied.*
[27] SEC. 13. Authority of a Revenue Officers. - subject to the rules and regulations to be prescribed by the Secretary of Finance, upon recommendation of the Commissioner, a Revenue Officer assigned to perform assessment functions in any district may, **pursuant to a Letter of Authority issued by the Revenue Regional Director**, examine taxpayers within the jurisdiction of the district in order to collect the correct amount of tax, or to recommend the assessment of any deficiency tax due in the same manner that the said acts could have been performed by the Revenue Regional Director himself." (*Emphasis supplied).*
[28] Civil Code of the Philippines, Article 1869.

Second, although the document may not be entitled "Letter of Authority" but otherwise, it can contain all the elements necessary to establish a contract of agency between the CIR and the new RO. The primary consideration in determining the true nature of a contract is the intention of the parties. If the words of a contract appear to contravene the evident intention of the parties, the latter shall prevail. Such intention is determined not only from the express terms of their agreement, but also from the contemporaneous and subsequent acts of the parties.[29] The title of the contract does not necessarily determine its true nature.[30] In fact, this Court has, time and again, declared certain documents emanating from the CIR as his "Final Decision" on a Disputed Assessment based on the tenor of the words therein despite the absence of the words "Final Decision" in the title of the document.

In interpreting what a "Letter of Authority" is, as mentioned in Section 13 of the NIRC of 1997, as amended, the laws on contracts and agency embodied in the Civil Code simply cannot be ignored. Every effort must be exerted to avoid a conflict between statutes; so that if reasonable construction is possible, the laws must be reconciled in that manner.[31] Similarly, every new statute should be construed in connection with those already existing and all should be made to harmonize and stand together, if they can be done by any fair and reasonable interpretation. *Interpretare et concordare leges legibus, est optimus interpretandi modus*, which means that the best method of interpretation is that which makes laws consistent with other laws. Tax laws do not exist in a vacuum, and must be appreciated and applied with other laws such as the Civil Code.[32]

RO Lagundi and GS Lacson who conducted the examination of respondent's records may be deemed authorized to do so without need for a new LOA, if said letter or notice or memorandum was signed by the Assistant Commissioner/Head Revenue Executive Assistant of the Large Taxpayers Service.

Under RMO No. 29-07[33], the equivalent of a Regional Director in the Large Taxpayers Service is the Assistant Commissioner/Head Revenue Executive Assistants, for they are the ones authorized to issue an LOA, to wit:

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[29] *Heirs of Dr. Mario S. Intac and Angelina Mendoza-Intac v. Court of Appeals and Spouses Marcelo Roy, Jr. and Josefina Mendoza-Roy and Spouses Dominador Lozada and Martina Mendoza-Lozada*, G.R. No. 173211, October 11, 2012 *citing* Spouses Villaceran v. De Guzman, G.R. No. 169055, February 22, 2012; *Ramos v. Heirs of Honorio Ramos*, Sr., G.R. No. 140848, April 25, 2002, 381 SCRA 594, 601; *Heirs of Policronio M. Ureta, Sr. vs. Heris of Liberato M. Ureta,* G.R. Nos. 165748 & 165930, September 14, 2011 *citing* Lopez v. Lopez, G.R. No. 161925, November 25, 2009, 605 SCRA 358, 367.

[30] *Adelfa Properties, Inc. v. Court of Appeals,* G.R. No. 111238, January 25, 1995.

[31] *Philippine Amusement and Gaming Corporation (PAGCOR) v. The Bureau of Internal Revenue, represented by Jose Mario Bunag, in his capacity as Commissioner of the Bureau of Internal Revenue, and John Doe and Jane Doe, who are persons acting for, in behalf or under the authority of Respondent*, G.R. No. 215427, December 10, 2014, *citing* Lopez v. The Civil Service Commission, 273 Phil. 147, 152 (1991).

[32] *Philippine International Trading Corporation v. Commission on Audit,* G.R. No. 183517, June 22, 2010.

[33] Issued September 26, 2007.

"II. AUDIT POLICIES AND GUIDELINES

1. The Chief, Large Taxpayers Audit & Investigation Divisions/LTDOs shall draw a list of taxpayers selected for audit under its current selection criteria. The list shall state the name of taxpayer selected for audit, the nature of business, the amount of gross sales/receipts, the selection code, the PSIC code, and the corresponding amount of tax paid for the period. The said list shall be submitted to the Assistant Commissioner/Head Revenue Executive Assistant, Large Taxpayers Service for approval, copy furnished the Commissioner of Internal Revenue.

2. **All Letters of Authority (LOAs) shall be issued and approved by the <u>Assistant Commissioner/Head Revenue Executive Assistants</u>**."[34]

In the instant case, the MOA[35] was signed by Revenue District Officer Florante R. Aninag of RDO No. 044-Taguig-Pateros. RDO Aninag has no power to authorize the examination of taxpayer's accounts. Therefore, RO Villaflor A. Lagundi and GS Eulogina E. Lacson were without authority to continue the audit.

As regards petitioner's argument that respondent is estopped from questioning the authority of the ROs, the Court *En Banc* finds the same without merit. Estoppel cannot be applied in this case to ratify the validity of the assessments made. The authority of the ROs who conducted the audit are vital in the assessment process. It is provided by the rules. The assessments cannot be considered valid just because respondent actively participated in the audit conducted by the ROs who replaced the originally named ROs in the LOA.

Considering that due process requirements were not shown to have been fulfilled by the BIR, the assessment notices subject of this case are all null and void, pursuant to the ruling of the Supreme Court in *Commissioner of Internal Revenue vs. Avon Products Manufacturing, Inc., etseq.*,[36] to wit:

"**<u>Tax assessments issued in violation of the due process rights of a taxpayer are null and void</u>. While the government has an interest in the swift collection of taxes, the Bureau of Internal Revenue and its officers and agents cannot be overreaching in their efforts, but must perform their duties in accordance with law, with their own rules of procedure,**

[34] *Emphasis and underscoring supplied.*
[35] Exhibit "R-2," BIR Records, p. 415.
[36] G.R. Nos. 201398-99 and 201418-19, October 3, 2018.

and always with regard to the basic tenets of due process. *(Emphases and underscoring added)*

For being void, the subject deficiency tax assessments bear no valid fruit,[37] and thus, the Final Decision on Disputed Assessment with Amended Assessment Notice Nos. VT-ELA35492-13-17-15-3 and WE-ELA35492-13-17-1503, all dated December 5, 2017 must not be given any effect.

WHEREFORE, premises considered, the instant Petition for Review is **DENIED for lack of merit**. Accordingly, for being void, the subject assessments issued against respondent BASF Philippines, Inc. for taxable year 2013 for deficiency taxes are **CANCELLED** and **SET ASIDE**.

Consequently, the CIR is hereby **ENJOINED** and **PROHIBITED** from collecting the said amount from respondent BASF Philippines, Inc. while the case is pending appeal with the Court *En Banc*.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

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[37] *Commissioner of Internal Revenue vs. Liquigaz Philippines Corporation, et seq.*, G.R. Nos. 215534 and 215557, April 18, 2016.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CERTIFICATION

Pursuant to Section 13 of Article VIII 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.

ROMAN G. DEL ROSARIO
Presiding Justice