L\B

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

ATLAS CONSOLIDATED MINING AND DEVELOPMENT CORPORATION
Petitioner,

- versus -

C.T.A. CASE NOS. 4601, 4632, 4655, AND 4701

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Promulgated:
NOV 18 1997

x---x

DECISION

These petitions for review are seeking for a refund or issuance of tax credit certificates in the amounts of:

First Quarter	(CTA Case No. 4601)	-	P 56,903,831.90
Second Quarter	(CTA Case No. 4632)	-	63,395,614.30
Third Quarter	(CTA Case No. 4655)	-	41,699,424.14
Fourth Quarter	(CTA Case No. 4701)	-	56,265,084.33
			P218,263,954.67

or an aggregate amount of P218,263,954.67 allegedly representing excess input value-added taxes paid by the petitioner in 1989.

The facts of the case are simple.

Petitioner is a mining corporation duly organized and existing by virtue of the laws of the Philippines, with copper concentrates as its main product which are all for export.

Petitioner filed its Quarterly VAT Returns in 1989 reflecting the following input tax payments:

	1st Quarter (Exh. "C")	2nd Quarter (Exh. "E")	3rd Quarter (Exh. "G")	4th Quarter (Exh. "I")
Date Filed	April 20, 1989	July 20, 1989	Oct. 20, 1989	Jan. 22, 1990
Carried Over from Previous Quarter	P221,184,256.23	P277,987,277.59	P338,909,698.31	P378,082,350.81
Domestic Purchase of taxable goods	21,609,821.56	24,509,683.43	23,687.585.28	20,720,363.57
Importation of taxable goods	32,265,199.00	33,105,712.41	11,739,799.00	29,450,602.00
Purchase of taxable services	2,921,118.30	5,770,954.97	5,130,880.31	5,301,356.63
Additional Adjustment	436,846.23	619,998.92	237,255.29	171,904.59
Total	P268,417,241.32	P341,993,627.32	P379,705,218.19	P433,206,131.65
Less Purchase Returns & Allowances	115,982.05	248,462.13	71,913.38	2,436.36
Net Creditable Input Tax	P278,301,259.27	P341,745,165.19	P379,633,304.81	P433,203,695.29
Less Amount Applied This Quarter	313,981.68	2,835,466.88	1,550,954.00	1,648,209.13
Balance Carried to Succeeding Quarter	P277,987,277.59	P338,909,698.31	P378,082,350.81	P431,555,486.16

For 1989, petitioner also filed its applications for tax credit/refund of value-added tax paid pursuant to Section 106(b) of the Tax Code computed as follows:

	1st Quarter (Exh. "D")	2nd Quarter (Exh. "F")	3rd Quarter (Exh. "H")	4th Quarter (Exh. "I-2")
Date Filed	July 28, 1989	Mar. 5, 1990	Apr. 24, 1990	May 11, 1990
Domestic Purchases of Taxable Goods (excluding capital goods)	P21,396,650.42	P24,147,410.13	P23,178,317.24	P20,215,236.35
Importation of Taxable Goods	32,265,199.00	33,105,712.41	11,739,799.00	30,022,867.00
Purchase of Taxable Services	2,921,118.30	5,770,954.97	5,130,880.31	5,301,356.63
	P56,582,967.72	P63,024,077.51	P40,048,996.55	P55,539,459.98
Add: Adjustment	436,846.23	619,998.92	237,255.29	411,281.41
Importation not included in the return			1,362,387.00	160,620.00
Capital Goods in the 4th Quarter 1988			122,698.68	213,353.22
	P37,019,813.95	P63,644,076.43	P41,771,337.52	P56,324,714.61
Purchase Returns & Allowances	115,982.05	248,462.13	71,913.38	59,630.28
Total	P56,903,831.90	P63,395,614.30	P41,699,424.14	P56,265,084.33

Considering that the two-year prescriptive period under Section 230 of the Tax Code is about to expire, petitioner filed the instant petitions before Us.

Respondent in her Answer to the Petition for Review maintained the following Special and Affirmative defenses:

"SPECIAL AND AFFIRMATIVE DEFENSES

6. The Petition does not state any cause of action.

7. The Petition is bereft of factual allegations to support petitioner's conclusion that its sales are indeed subject to 0% VAT under Sec. 100 of the National Internal Revenue Code.

8. There is no showing in the Petition that the tax sought to be refunded was actually paid. Neither is there any allegation as to the date of payment of the tax (Manufacturer's Bank and Trust Co., Inc. v. Commissioner of Internal Revenue, CTA Case No. 1659, November 29, 1965).

9. Granting that the tax sought to be refunded has actually been paid, the same is presumed to have been collected in accordance with law.

10. There is no showing in the Petition that the requisites under Sec. 230 of the NIRC for the institution of the present action have been complied with.

11. The absence of showing of compliance with the foregoing legal requirements warrant outright dismissal of the present Petition for lack of cause of action.

12. A claim for tax refund partakes of the nature of an exemption from taxation and, hence, must be construed strictly against petitioner (Insular Lumber Co. v. CTA 104 SCRA 710 [1981]."

During the course of the trial, petitioner presented as evidence the testimonies of its financial officers who identified the documentary evidence it submitted before Us and that of the representatives of SGV & Co. who testified that petitioner's claim for refund/credit are properly supported by documents covering value-added tax paid by the petitioner in 1989. To bolster its claim, petitioner formally offered the following documentary evidence:

1. Approved Application for zero-rating of petitioner's sales to Philippine Associated Smelting & Refining Corp. (PASAR), Central Bank (CB) and foreign buyers. (Exh. "A");

2. Approved Application for zero-rating of petitioner's sales to Philippine Phosphates, Inc. (Philphos);

3. VAT Returns for the first, second, third and fourth quarters of 1989 (Exhs. "C", "E", "G" and "I");

4. Applications for Tax Credit/Refund of VAT paid for the first, second, third and fourth quarters of 1989 (Exhs. "D-1", "F-1", "H-1", "I-3");

5. Schedules of Computations on purchases for the first, second, third and fourth quarters of 1989 (Exhs. "D", "F", "H", "I-2");

6. Letter Certification of SGV & Co. dated March 9, 1995 (Exh. "J");

7. SGV Letter dated August 9, 1995 (Exh. "J-3");

8. Summary of Amount of VAT Listings (Exh. J-5);

9. Summary Listings of Invoices and Receipts (Exhs. "K" to "K-292").

Respondent, on the other hand, presented documentary evidence showing that she already approved the following claims for VAT refund of petitioner, to wit:

	Bureau of Customs	Bureau of Internal Revenue	Total
First Quarter	P21,361,965.43		P21,361,965.43
Second Quarter	12,779,990.45	P3,794,114.73	16,574,105.18
Third Quarter	7,511,997.32		7,511,997.32
Fourth Quarter	16,414,808.13	5,622,353.45	22,037,161.58
Total	P58,068,761.33	P9,416,468.18	P67,485,229.51

Petitioner's counsel manifested however that the action taken by respondent did not resolve the issues contested by the respondent, thus the following vital issues remain to be settled:

1. Whether or not petitioner's sales of gold to Central Bank can be classified as zero-rated in accordance with Section 100(a)(2) of the Tax Code;

2. Whether or not petitioner's sales to PASAR and PHILPHOS should be considered as effectively zero-rated transactions under Section 100(a)(2) of the Tax Code;

3. Whether or not prejudice will result to petitioner on the retroactive application of respondent's VAT Ruling Nos. 008-92 and 59-92.

4. Whether or not petitioner is entitled to its claim for refund/credit of excess input VAT it paid in taxable year 1989.

The first two issues had long been settled by this Court through a number of precedent cases where the majority ruled that the sales of similarly situated mining companies to Central Bank, PASAR and PHILPHOS does not fall under any of the categories of sales classified as zero-rated in accordance with Section 100(a)(2) of the Tax Code ***(Atlas Consolidated Mining and Development Corporation vs. Commissioner of Internal Revenue, CTA Case No. 4794, in a Resolution dated April 5, 1994; Benguet Corporation vs. Commissioner of Internal Revenue, CTA Case No. 4945, January 26, 1995; Manila Mining Corporation vs. Commissioner of Internal Revenue, CTA Case No. 4860, February 20, 1995; Itogon-Suyoc Mines Inc., CTA Case No. 4658, February 20, 1995)***

Quoted hereunder are portions of the leading case of ***Atlas Consolidated Mining and Development Corporation vs. Commissioner of Internal Revenue, CTA Case No. 4794, in a Resolution dated April 5, 1994*** for *emphasis:*

> "Petitioner claims that its sales to the CB, PASAR and PHILPHOS, which are considered constructive exports under certain special laws, should be classified as effectively zero-rated transactions pursuant to Section 100(a)(2) of the Tax Code. Accordingly petitioner contends that VAT Rulings No. 008-92 and 59-92 limit zero-rated transactions only to export sales as this term is defined in Section 100(a) of the Tax Code and totally does away with the second class of zero-rated transactions covered by Section 100(a)(2). For this reason, said Rulings should be declared null and void and of no legal effect.
>
> We find petitioner's position untenable. There is nothing in the said VAT Rulings No. 008-92 and 59-92 which purports to limit the scope of Section 100(a) of the Tax Code only to "export sales" as this term is defined in said section, or which abolishes the second category of zero-rated transactions, i.e., those which are "effectively zero-rated" under special laws. All that said rulings provide is that in so far as Section 100(a)(1) is concerned, the general rule is that only those transactions which involve actual exportation of goods from the Philippines to another country and those which fall under the category of foreign currency denominated sales will be considered as "export sales" and therefore zero-rated. Any other kind of "export sale", including those considered as "constructive exports" under certain special laws, are not considered as zero-rated sales since these neither involve actual exportation or shipment of goods nor can they be considered foreign currency denominated sales. Thus:
>
> "1. In general, for purposes of the term 'export sales' only direct export sales and foreign currency denominated sales, shall be qualified for zero-rating."
>
> The law strictly limits "export sales" only to direct export sales and foreign currency denominated sales, to be qualified for zero-rating.
>
> It is a settled rule of statutory construction that the express mention of one person, thing or consequence implies the exclusion of all others. *Expressio unius est exclusio alterius.* Thus, where a

statute, by its terms, is expressly limited to certain matters, it may not, by interpretation or construction, be extended to other matters. ***(Hongkong & Shanghai Bank vs. Peters, 16 Phil. 824)***

Neither can we subscribe to petitioner's contention that its sales to the CB, PASAR and Philphos, being constructive exports under special laws, should be considered as "effectively zero-rated" transactions under Section 100(a)(2) of the Tax Code. Under the said provision, only those sales made to "entities whose exemption under special laws or international agreements to which the Philippines is a signatory effectively subjects such sales to zero-rate" can be considered as being "effectively zero-rated." Otherwise stated, for a sale to be considered effectively zero-rated, it must be shown that the buyer is entitled to an "exemption" under certain special laws or international agreements, and that such "exemption" effectively subjects the sale to zero-rate.

In the case at bar, the special laws cited by the petitioner in support of its contention, are Section 169 of CB Circular No. 960, as amended by CB Circular No. 1301, and Articles 23, 39(k) and 77 of Executive Order No. 226 otherwise known as the Omnibus Investments Code. A close scrutiny of said provisions, however, readily shows that they fail to meet the qualifications prescribed by Section 100(a)(2) of the Tax Code. In respect of Section 169 of CB Circular - 960, all the said provision states is that "gold producers shall qualify as export-oriented firms even if their entire output is sold to the Central Bank" It does not however, grant such producers any exemption in respect of internal revenue taxes due on its sales to the Central Bank: Neither is there anything in the provision which effectively subject such sales of gold to the CB to a zero-VAT rate. On the contrary, as pointed out by respondent Commissioner, the said provision was based on Executive Order No. 581 which is a tax imposition law and not a tax exemption law. Thus:

> "Section 2. Gold sold to the Central Bank shall be considered export and shall be subject to the export and premium duties. The Central Bank and the Bureau of Customs are hereby directed to implement this provision."

The same may be said of petitioner's sales to PASAR and Philphos. There is nothing to Articles 23, 39, and 77 of Executive Order No. 226 (The Omnibus Investment Code) which grants any form of tax exemption to sellers of goods to export processing zone enterprises. In fact, under Article 39 of the said Code, the sale of raw materials to an export processing zone registered enterprises merely entitles such enterprise to "tax credits" equivalent to the national internal revenue taxes and customs duties paid on such raw materials. Even then, the same provision states that to entitle the enterprise concerned to such tax credits, the raw materials purchased must form part of the export products exported directly or indirectly by such registered enterprise.

It is axiomatic that one who claims a tax exemption must point to the specific provision of law expressly and categorically granting such exemption. In the case at bar, we are hard put to find anything in the provisions of the Omnibus Investment Code cited by petitioner which grants any tax exemption. Had the law intended to exempt suppliers of raw materials to EPZA-registered enterprises from the payment of internal revenue taxes, it would have stated so in no uncertain terms as it did for instance, in Article 39(c) thereof in respect of importations of capital equipment. Thus:

"(c) The Tax and Duty Exemption on Imported Capital Equipment. - Within five (5) years from the effectivity of this Code, importations of machinery and equipment and accompanying spare parts of new and expanding enterprises shall be exempt to the extent of one hundred percent (100%) of the customs duties and national internal revenue tax payable thereon xxx"

From the foregoing, it is clear that petitioner's sales to the CB, Pasar and Philphos do not fall under the coverage of Section 100(a)(2) of the Tax Code. Accordingly, they cannot be considered effectively zero-rated transactions."

The aforecited decisions effectively affirmed respondent's VAT Ruling Nos. 8-92, dated January 23, 1992; 59-92, dated April 28, 1992, and Revenue Memorandum Circular No. 22-92, dated May 14, 1992 which rendered similarly situated mining companies' sales of gold to the Central Bank and sales of copper concentrates to PASAR and pyrite to PHILPHOS, both EPZA-registered enterprises, as local sales subject to 10% VAT.

However, with the passage of R.A. No. 7716, otherwise known as the E-VAT Law, which expressly included sale of gold to the Bangko Sentral ng Pilipinas within the term "export sales" which are zero-rated, the issue on the same had indisputably been completely settled.

With respect to the issue on sale of copper concentrates to PASAR and PHILPHOS, We stand firm on our previous decision in the case of ***Marcopper Mining Corporation vs. Jose U. Ong, Commissioner of Internal Revenue, CTA Case No.4603 and 4677, October 3, 1995,*** where We ruled that:

> "From the foregoing, it is indubitably clear that in order for the petitioner to avail of 'zero-rating' of input taxes, the only requirement to be complied is for it to sell its 'raw materials to export oriented BOI-registered enterprises whose export sales . . . exceed seventy percent (70%) of total annual production . . .' In other words, the law does not require a one-hundred percent export sales. Hence, local sales in excess of the 70% requirement may be allowed, contrary to the contention of the respondent. The above requirement although also subject to the condition that 'the raw materials sold are to be used exclusively by the buyer in the manufacture, processing or repacking of his own registered export products' yet, in this particular case, was satisfactorily established by the petitioner through documentary and testimonial evidences. Hence, We cannot do otherwise but grant Petitioner's claim for refund." (Underscoring Supplied)

The foregoing decision is in consonance with the provisions of VAT Ruling No. 008-92 in relation to Section 2 of Revenue Regulations No. 2-88, to wit:

VAT Ruling No. 008-92:

> "In general, for purposes of the term "export sales" only direct export sales and foreign currency denominated sales, shall be qualified for zero-rating.
>
> Exception - Sales of raw materials to export-oriented BOI-registered enterprises whose export sales, under the rules and regulations of the Board of Investments, exceed seventy percent

(70%) of total annual production, shall also be subject to zero-rate for VAT purposes, pursuant to Section 2 of Revenue Regulations No. 2-88."

Revenue Regulations No. 2-88:

"**Sec. 2. Zero-rating.** ***(a) Sales of raw materials to BOI-registered exporters***. Sales of raw materials to export-oriented BOI-registered enterprises whose export sales, under rules and regulations of the Board of Investments, exceed seventy percent (70%) of total annual production, shall be subject to zero-rate under the following conditions:

(1) The seller shall file an application with the BIR , ATTN.: Division, applying for zero-rating for each and every separate buyer, in accordance with Section 8(d) of Revenue Regulations No. 5-87. The application should be accompanied with a favorable recommendation from the Board of Investments.

(2) The raw materials sold are to be used exclusively by the buyer in the manufacture, processing or repacking of his own registered export product;

(3) The words "Zero-rated Sales" shall be prominently indicated in the sales invoice. The exporter (buyer) can no longer claim from the Bureau of Internal Revenue or any other government office tax credits on their zero-rated purchases;

xxx xxx xxx"

On the question of retroactivity of VAT Ruling Nos. 008-92 and 59-92 in the instant case where the input VAT claimed for refund/credit were paid in 1989, the same was elaborately discussed in the newly decided case of ***Atlas Consolidated Mining and Development Corporation vs. Commissioner of Internal Revenue, CTA Case Nos. 4831, 4859, & 4944, dated October 30, 1997,*** which ruled as follows:

"In the most recent case delving on the topic of retroactivity of said rulings, the Court of Appeals in the case entitled ***Manila Mining Corporation vs. Commissioner of Internal Revenue, CA-G.R. SP No. 38287, June 5, 1997, Final Entry of Judgment dated October 2, 1997,*** ruled that VAT Ruling No. 008-92 and Revenue Memorandum Order No. 22-92 cannot be retroactively applied to petitioner's sales to the Central Bank from July 1, 1990 to December 31, 1990 because it will surely cause serious prejudice to the petitioner in contravention of Section 246 of the Tax Code and We quote:

"The Court of Tax Appeals, giving retroactive application to VAT No. 008-92 issued on January 23, 1992, and Revenue Memorandum Order No. 22-92 which classify the sale of gold to the Central Bank as local sale subject to 10% VAT, denied petitioner's claim for tax credit/refund.

The applicable law is Section 246 of the National Internal Revenue Code which provides:

"**Section 246.** ***Non-retroactivity of rulings.*** - Any revocation, modification, or reversal of any rules and regulations promulgated in accordance with the preceding section or any of the rulings or circulars promulgated by the Commissioner of Internal Revenue shall not be given retroactive application if the revocation, modification, or reversal will be prejudicial to the taxpayers except in the following cases: a) where the taxpayer deliberately misstates or omits material facts from his return or in any document required of him by the Bureau of Internal Revenue; b) where the facts subsequently gathered by the Bureau of Internal Revenue are materially different from the facts on which the ruling is based, or c) where the taxpayer acted in bad faith."

The law is clear. VAT Ruling 008-92 issued on January 23, 1992 and Revenue Memorandum Order No. 22-92 cannot be applied retroactively to petitioner's sales to Central Bank from July 1, 1990 to December 31, 1990.

In the recent case of ***Commissioner of Internal Revenue vs. Court of Appeals, et al., G.R.***

No. 117982, February 6, 1997, the Supreme Court citing the cases of *Commissioner of Internal Revenue v. Telefunken Semiconductor Philippines, Inc., G.R. No. 103915, 23 October 1995, 249 SCRA 401; Bank of America v. CA G.R. No. 103092, 21 July 1994, 234 SCRA 302; Commissioner of Internal Revenue v. CTA No. L-44007, 20 March 1991, 195 SCRA 444; Commissioner of Internal Revenue v. Mega General Merchandising Corp., G.R. No. 69136, 30 September 1988, 166 SCRA 166; Commissioner of Internal Revenue v. Burroughs, G.R. No. 66653, 19 June 1996, 142 SCRA 324; ABS-CBN v. CTA G.R. No. 52306, 12 October 1981, 108 SCRA 142*, in no uncertain terms, pronounced. ". . . well-entrenched is the rule that rulings and circulars, rules and regulations promulgated by the Commissioner of Internal Revenue would have no retroactive application if to so apply them would be prejudicial to the taxpayers."

Revenue Memorandum Circular No. 59-88, dated December 14, 1988, and BIR Ruling No. 036-90, dated February 14, 1990 considered sales of gold by a VAT registered firm to the Central Bank as export sale subject to zero rate pursuant to E.O. 581 and Section 1690 of CB Circular No. 960.

The retroactive application of VAT Ruling No. 008-92 deprived petitioner not only of its claim for refund but worse, made petitioner liable for deficiency VAT in the amount of P8,012,213.47"

It should be noted that the aforecited Manila Mining case decided by the Court of Appeals specified that the prohibition against the retroactivity of these rulings apply to petitioner's sales of gold to the Central Bank, hence no mention was made on the issue of its sale of copper concentrates to PASAR and pyrite to Philphos. We find this appropriate because as regards these particular sales (copper to PASAR and pyrite to Philphos), the non-retroactivity rule does not apply because even prior to the issuance of the disputed VAT Ruling Nos. 008-92 and RMO 22-92, such sales were classified as zero-rated only if the conditions specified by Revenue Regulations No. 2-88, Section 2 (supra) were met, such as the requirement that the export sales of these export-oriented firms must

> exceed seventy percent of their total annual production. These conditions were present even during the taxable period 1990, the period involved in the present claim for refund. The subsequent VAT Rulings (Nos. 008-92 and 59-92) merely reiterated that which is found in Revenue Regulations No. 2-88, thus these conditions existed during the year 1990 and it is incumbent upon the petitioner to prove by competent evidence its compliance with said Section 2 of Revenue Regulations No. 2-88, otherwise its claim for refund shall be denied.

And finally, considering all the foregoing discussions on the legal issues involved in this case, We are now tasked to resolve the last issue on whether or not petitioner is entitled to its claim for refund/credit of excess input VAT it paid in taxable year 1989 in the aggregate amount of P218,263,954.67.

A thorough and careful examination of all the evidence presented by the petitioner led this Court to conclude that petitioner failed to fully substantiate its claim for tax refund/credit, and therefore, not entitled to the tax refund/credit sought due to insufficiency of evidence.

Section 2 (c)(1) of Revenue Regulations No. 3-88 specifically enumerates the requirements for the issuance of tax credit certificate or tax refund of input taxes previously paid by a zero-rated taxpayer engaged in sale of goods, to quote:

> "(c) Claims for tax credits/refunds. - Application For Tax Credit/Refund of Value Added Tax Paid (BIR Form No. 2552) shall be filed with the Revenue District Office of the city or municipality where the principal place of business of the applicant is located or directly with the Commissioner, Attention: VAT Division.
>
> A <u>photocopy of the purchase invoice or receipt evidencing the value added tax paid</u> shall be submitted together with the application. The original copy of the said invoice /receipt, however, shall be presented for cancellation prior to the issuance of the Tax Credit Certificate or refund. x x x."

In the case at bar, petitioner substantially failed to comply with the aforementioned requirements when it opted not to submit the purchase invoices or receipts evidencing the value added taxes paid.

Aside from the fact that non-compliance by the petitioner with the provisions of Section 2 (c)(1) of Revenue Regulations No. 3-88 is fatal to its claim for tax credit/refund, We also find that unavailability of the said documentary evidence prevented Us from confirming the veracity of the amount claimed by the petitioner as excess input VAT payments. Mere listing of VAT invoices and receipts even if certified to have been previously examined by an independent Certified Public Accountant, would not suffice to establish the truthfulness and accuracy of the contents thereof unless actually verified by this Court itself

Moreover, CTA Circular 10-97 amending the provisions of CTA Circular 1-95 clearly provides that:

> "2. The method of individual presentation of each and every receipt, invoice or account for marking, identification and comparison with the originals thereof need not be done before the Court or Clerk of Court anymore after the introduction of the summary and CPA certification. <u>It is enough that the receipts, invoices, vouchers or other documents covering the said accounts or payments to be introduced in evidence must be pre-marked by the party concerned and submitted to the Court</u> in order to be made accessible to the adverse party who desires to check and verify the correctness of the summary and CPA certification. x x x."

The foregoing provisions of Circular 10-97 does not permit the petitioner to present a CPA Certification and Summary Listings of Invoices and Receipts in lieu of submitting the voluminous photocopies of the invoices and receipts before Us.

The said Circular merely aims to avoid the time-consuming procedure of presenting, identifying and marking each document before this Court or Clerk of Court, thus, encouraging speedy administration of justice.

WHEREFORE, in view of all the foregoing, petitioner's claim for issuance of tax credit certificate or refund is hereby **DENIED** due to insufficiency of evidence. No pronouncements as to costs.

SO ORDERED.

ERNESTO D. ACOSTA
Presiding Judge

WE CONCUR:

RAMON O. DE VEYRA
Associate Judge

AMANCIO Q. SAGA
Associate Judge

CERTIFICATION

I hereby certify that the above decision was reached after due consideration with the members of the Court of Tax Appeals in accordance with Section 13, Article VIII of the Constitution.

ERNESTO D. ACOSTA
Presiding Judge
Court of Tax Appeals