REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

NATIONWIDE HEALTH SYSTEMS BAGUIO, INC., *Petitioner,*	**CTA Case No. 10686**
	Members:
-versus-	**MANAHAN,** *Chairperson,* **REYES-FAJARDO,** and **ANGELES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: NOV 07 2025 9:00 a.m.

x---x

DECISION

REYES-FAJARDO, *J.*:

THE CASE

This is a case to nullify the *Letter of Authority* (*LOA*), *Preliminary Assessment Notice* (*PAN*), *Formal Letter of Demand/Formal Assessment Notice* (*FLD/FAN*), and *Final Decision on Disputed Assessment* (*FDDA*) issued by respondent for lack of legal and factual bases; gross violation of petitioner's constitutional right to due process; and prescription.[1]

FACTS

Petitioner Nationwide Health Systems Baguio, Inc., is a domestic corporation duly organized and existing under Philippine laws.[2] It is registered with the Bureau of Internal Revenue (BIR)

---

1 Statement of the Case, Pre-Trial Order dated July 17, 2023, Docket - Vol. 2 p. 690.

2 See Exhibit "P-11," BIR Records - Folder 3 of 3 (Exhibit "23"), pp. 407 to 436.

under Tax Identification Number (TIN) 276-933-661-000, with registered at Rm. 01 Ground Floor, EDY Building, 144 Kisad Rd., Baguio City 2600.[3]

Respondent is the Commissioner of the BIR (CIR), who is empowered by law to act upon and approve claims for refund, tax credit certificates, and other matters involving the enforcement of the National Internal Revenue Code (NIRC) of 1997, as amended, and other tax laws, rules and regulations. He may be served with summons, pleadings, and other processes at his office at the BIR National Office Building, BIR Road, Diliman, Quezon City.[4]

ANTECEDENTS (ADMINISTRATIVE LEVEL)

On February 20, 2015, OIC-Regional Director (RD) Eduardo T. Bajador of Revenue Region No. 002-Cordillera Administrative Region issued *LOA* No. eLA201200004224, authorizing Revenue Officer (RO) Christy Daytec under the supervision of Group Supervisor (GS) Stanley Dangatan of Revenue District Office No. 008 - Baguio City, to examine petitioner's books of accounts and other accounting records for all internal revenue taxes for the taxable year (TY) 2013.[5]

On October 22, 2015, OIC-RD Eduardo T. Bajador issued a *PAN*,[6] informing petitioner of his findings of projected deficiency income tax, value-added tax (VAT), expanded withholding tax (EWT), final withholding tax (FWT), and documentary stamp tax (DST) for the TY 2013, in the aggregate amount of ₱8,701,024.47.

On November 10, 2015, petitioner filed its *protest letter* to the *PAN*.[7]

On July 25, 2016, respondent, through OIC-RD Teresita M. Dizon, issued against petitioner an *FLD/FAN*,[8] assessing petitioner of

---

3 Exhibit "P-13," Docket - Vol. 1, p 860.

4 Par. 1, Summary of Admitted Fact, *Joint Stipulation of Facts and Issues* (JSFI), Docket - Vol. 1, p. 666/667.

5 Par. 1, Stipulated Facts, JSFI, Docket - Vol. 1, p. 667; Exhibits "P-2" and "R-1," BIR Records - Folder 1 of 3 (Exhibit "R-21"), p. 2.

6 Par. 2, Stipulated Facts, JSFI, Docket - Vol. 1, p. 667; Exhibits "P-3" and "R-3" to "R-3-2," BIR Records - Folder 1 of 3 (Exhibit "R-21"), pp. 154 to 158.

7 Par. 3, Stipulated Facts, JSFI, Docket - Vol. 1, p. 668; Exhibit "P-4," BIR Records - Folder 1 of 3 (Exhibit "R-21"), pp. 163 to 166.

deficiency income tax, VAT, EWT, FWT, and DST, for TY 2013, in the aggregate amount of ₱9,520,935.20.

On August 26, 2016, petitioner filed its *Request for Reconsideration* of said assessments.[9]

On March 10, 2017, petitioner, through its counsel, received from OIC-RD Conrado C. Lee the *FDDA* dated March 2, 2017,[10] informing petitioner that its request for reconsideration still failed to refute the validity of some of the items in the BIR's findings. Accordingly, petitioner was found liable to pay deficiency income tax, VAT, EWT, DST, and FWT, for TY 2013, in the aggregate amount of ₱6,493,872.28, inclusive of surcharges, interests, and compromise penalties.

On March 31, 2017, petitioner filed its *Administrative Appeal and/or Request for Reconsideration* dated March 30, 2017, challenging OIC-RD Conrado C. Lee's *FDDA*.[11]

On October 25, 2021, petitioner received respondent's *Final Decision* dated October 6, 2021 which affirmed the revised assessments in the *FDDA*.[12]

PROCEEDINGS BEFORE THIS COURT

On November 23, 2021, petitioner filed the present *Petition for Review*.[13]

---

[8] Par. 4, Stipulated Facts, JSFI, Docket – Vol. 1, p. 668; Exhibit "P-5" and "R-4" to "R-4-1," BIR Records – Folder 1 of 3 (Exhibit "R-21"), pp. 176 to 186.

[9] Par. 5, Stipulated Facts, JSFI, Docket – Vol. 1, p. 668; Exhibit "P-7," BIR Records – Folder 1 of 3 (Exhibit "R-21"), pp. 195 to 202.

[10] QA14, Judicial Affidavit of Clarissa Mae C. Arenas, CPA dated November 22, 2021, Docket – Vol. 1, p. 185; Par. 6, Stipulated Facts, JSFI, Docket – Vol. 1, p. 668; Exhibits "P-8" and "R-9," BIR Records – Folder 1 of 3 (Exhibit "R-21"), pp. 230 to 234.

[11] Par. 7, Stipulated Facts, JSFI, Docket – Vol. 1, p. 668; Exhibit "P-9," BIR Records – Folder 1 of 3 (Exhibit "R-21"), pp. 294 to 313.

[12] Par. 8, Stipulated Facts, JSFI, Docket – Vol. 1, p. 668; Exhibits "P-10" and "R-11," BIR Records – Folder 1 of 3 (Exhibit "R-21"), pp. 324 to 333; Pars. 1 and 13, *Petition for Review*, Docket – Vol. 1, pp. 7 and 10.

[13] Docket – Vol. 1, pp. 7 to 40.

Meanwhile, on December 12, 2021, respondent, through RD Douglas A. Rufino issued the *Warrant of Distraint and/or Levy* (WDL) (CN: WDL-21-12-VAA-0003) covering the assessments in the FDDA.[14] This was followed by the service of various *Warrants of Garnishment* all dated November 14, 2022 to several banks in order to collect the amount allegedly due from petitioner.[15]

On April 11, 2022,[16] respondent filed his *Answer*,[17] interposing special and affirmative defenses.

On June 9, 2022, the parties appeared before the Philippine Mediation Center - Court of Tax Appeals (CTA).[18] After failing to reach an amicable settlement,[19] the pre-trial conference was set.[20]

On March 13, 2023, the parties jointly filed their *Motion to Refer the Case to Mediation*, and separately filed their respective *Pre-Trial Briefs*. [21] During the said conference, the *Motion to Refer the Case to Mediation*[22] was denied by the Court.[23]

On April 5, 2023, the parties filed their *Joint Stipulation of Facts and Issues*,[24] which was approved by the Court[25] thereby terminating the pre-trial. Subsequently, on July 17, 2023, the *Pre-Trial Order* was issued.[26]

Trial ensued.

---

14 Par. 9, Stipulated Facts, JSFI, Docket - Vol. 1, p. 668; Exhibits "P-17" and "R-19", BIR Records - Folder 3 of 3 (Exhibit "R-23"), p. 396.

15 Exhibits "P-23" to "P-23-EEE", Docket - Vol. 1, pp. 535 to 650.

16 Within the extended period granted by the Court per Resolution dated March 17, 2022, Docket - Vol. 1, p. 329; Respondent's *Motion for Extension of Time to File Answer*, Docket - Vol. 1, pp. 322 to 325.

17 Docket - Vol. 1, pp. 330 to 346.

18 Pursuant to the Resolution dated April 26, 2022, Docket - Vol. 1, pp. 371 to 372.

19 Mediator's Report dated October 7, 2022, Docket - Vol. 1, p. 403.

20 On January 19, 2023 per Notice of Pre-Trial Conference dated November 8, 2022, Docket - Vol. 1, pp. 415 to 417; Resolution dated November 7, 2022, Docket - Vol. 1, p. 420.

21 Petitioner filed its Amended Pre-Trial Brief and respondent filed his Pre-Trial Brief, Docket - Vol. 1, pp. 475 to 483 and 487 to 492, respectively.

22 Docket - Vol. 1, pp 457 to 460.

23 Transcript of Stenographic Notes (TSN) dated March 16, 2023, pp. 16 to 19.

24 Docket - Vol. 1, pp. 667 to 675.

25 In a Resolution dated May 24, 2023, Docket - Vol. 1, pp. 679 to 680.

26 Docket - Vol. 2, pp. 690 to 702.

Petitioner presented its sole witness, its Accountant, Mr. Mark Anthony Lotrenia.[27]

On November 24, 2023, petitioner filed its *Formal Offer of Evidence*,[28] to which respondent filed a *Comment (Re: Formal Offer of Evidence)* on December 13, 2023.[29] On February 12, 2024,[30] the Court issued a resolution admitting all of petitioner's offered exhibits.

Respondent, on the other hand, presented two (2) witnesses, namely: (1) RO Vezeny A. Angel[31] and (2) Revenue Attorney Maricel C. Casison-Dungca.[32]

On May 14, 2024, respondent filed his *Formal Offer of Evidence*,[33] to which petitioner submitted its *Comment (to Respondent's Formal Offer of Evidence)* on May 17, 2024.[34] On August 2, 2024,[35] the Court issued a resolution admitting respondent's offered exhibits.

On September 19, 2024, petitioner filed its *Memorandum*.[36] Meanwhile, on September 30, 2024, respondent filed a *Manifestation*[37] stating that he will adopt the arguments stated in the *Answer* in place of the *Memorandum*. Thereafter, on October 9, 2024, this case was submitted for decision.[38]

THE ISSUES

As stipulated by the parties, the issues are as follows:

---

27 Exhibit "P-24", Docket - Vol. 1, pp. 515 to 522; Exhibit "P-25", Docket - Vol. 2, pp. 709 to 717; Minutes of the hearing held on, and Order dated, October 18, 2023, Docket - Vol. 2, pp. 808, and 810 to 811, respectively.

28 Docket - Vol. 2, pp. 822 to 834.

29 Docket - Vol. 2, pp. 866 to 868.

30 Docket - Vol. 2, pp. 872 to 873.

31 Exhibit "R-24," Docket - Vol. 1, pp. 365 to 369; Minutes of the hearing held on, and Order dated, February 13, 2024, Docket - Vol. 2, pp. 874 to 876.

32 Exhibit "R-25," Docket - Vol. 1, pp. 351 to 358; Minutes of the hearing held on, and Order dated, April 30, 2024, Docket - Vol. 2, pp. 894 to 896.

33 Docket - Vol. 2, pp. 878 to 885.

34 Docket - Vol. 2, pp. 887 to 888.

35 Docket - Vol. 2, pp. 900 to 901.

36 Docket - Vol. 2, pp. 902 to 920.

37 Docket - Vol. 2, pp. 928 to 930.

38 Minute Resolution dated October 9, 2024, Docket - Vol. 2, p. 935.

1. Whether or not petitioner is liable for the deficiency IT, VAT, EWT, FWT, and DST assessments in the aggregate amount of PhP6,493,872.28 for TY 2013; and

2. Whether or not respondent's right to collect the deficiency IT, VAT, EWT, FWT, and DST assessments in the aggregate amount of PhP6,493,872.28 for TY 2013 has prescribed.[39]

Petitioner's arguments:

Petitioner argues that the deficiency income tax, VAT, EWT, FWT, and DST assessments for TY 2013, are void because respondent failed to observe due process when he converted the *PAN* to an *FLD/FAN* without considering the defenses and supporting documents submitted and without explaining the specific facts and law for rejecting petitioner's defenses and submissions; and that the VAT assessment is invalid for lack of factual and/or legal bases.

Respondent's arguments:

Respondent counters that the service of the assessment notices on petitioner is valid; that the *FLD/FAN* was issued beyond the fifteen (15)-day period for the submission of the protest to the *PAN*; the tax liability of petitioner is definitely fixed in the assessment notices; the period for assessment and collection of the tax deficiency has not yet prescribed; that the assessment issued against petitioner is based on fact and in law; and petitioner failed to overcome the presumption of validity and correctness of the assessments.

THE COURT'S RULING

The *Petition for Review* has merit.

We first settle the Court's jurisdiction.

---

39 Stipulated Issues, JSFI, Docket - Vol. 1, p. 668.

Section 7, in relation to Section 11 of Republic Act (RA) No. 1125, as amended by RA No. 9282,[40] pertinently provides:

> Sec. 7. Jurisdiction. — The CTA shall exercise:
>
> a. **Exclusive appellate jurisdiction to review by appeal**, as herein provided:
>
> 1. **Decisions of the Commissioner of Internal Revenue 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 Commissioner of Internal Revenue,** . . . **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.[41]

Indeed, a party aggrieved by the decision of respondent or his duly authorized representative on a disputed assessment may seek recourse before the CTA, within thirty (30) days from receipt thereof. This matches with the period to appeal endowed to the taxpayer, in impugning respondent or his duly authorized representative's decision on disputed assessment, under Section 228 of the NIRC of 1997, as amended:

> Section 228. Protesting of Assessment. —
>
> . . .
>
> **If the protest is denied in whole or in part**, or is not acted upon within one hundred eighty (180) days from submission of documents, **the taxpayer adversely affected by the decision or inaction may appeal to the Court of Tax Appeals within thirty (30) days from receipt of the said decision**, or from the lapse of the

---

40 An Act Expanding the Jurisdiction of the Court of Tax Appeals, Elevating Its Rank to the Level of a Collegiate Court with Special Jurisdiction and Enlarging its Membership, Amending for the Purpose Certain Sections or Republic Act No. 1125, as amended, otherwise known as the Law Creating the Court of Tax Appeals, and for Other Purposes, March 30, 2004.

41 Emphasis supplied.

> one hundred eighty (180)-day period; otherwise, the decision shall become final, executory and demandable.[42]

Here, petitioner received respondent's *Final Decision* on October 25, 2021.[43] Counting thirty (30) days from said date, petitioner had until November 24, 2021 to appeal before the Court. Timely enough, on November 23, 2021, petitioner filed the *Petition for Review*, thus vesting the Court jurisdiction over the case.

Now, we proceed to the merits.

Section 6(A) of the NIRC of 1997, as amended, restricts the authority to examine any taxpayer for correct determination of tax liabilities to the CIR or his duly authorized representatives. By way of exception, the CIR or his duly authorized representatives may authorize the examination of any taxpayer for the correct determination of tax liability:

> SEC. 6. Power of the Commissioner to Make Assessments and Prescribe Additional Requirements for Tax Administration and Enforcement. –
>
> > (A) Examination of Return and Determination of Tax Due. – After a return has been filed as required under the provisions of this Code, **the Commissioner or his duly authorized representative may authorize the examination 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.[44]

Sections 10 (c) and 13 of the NIRC of 1997, as amended, specifically allows the Revenue Regional Directors to issue LOAs in favor of ROs performing assessment functions in their respective region and district offices for the examination of any taxpayer within such region:

> SEC. 10. Revenue Regional Director. – Under rules and regulations, policies and standards formulated by the

---

42 Emphasis supplied.

43 Par. 8, Stipulated Facts, JSFI, Docket - Vol. 1, p. 668; Exhibits "P-10" and "R-11", BIR Records - Folder 1 of 3 (Exhibit "R-21"), pp. 324 to 333; Pars. 1 and 13, *Petition for Review*, Docket - Vol. 1, pp. 7 and 10.

44 Emphasis supplied.

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:

. . .

(c) **Issue Letters of authority for the examination of taxpayers within the region;**[45]

. . .

SEC. 13. Authority of a Revenue Officer. — 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.[46]

Section D(4) of RMO No. 43-90[47] additionally provides that the CIR, the Revenue Regional Directors, and the Deputy Commissioners are the only BIR officials authorized to issue and sign LOAs. Further, Section C(5) of the same RMO requires that any reassignment of the examination of a taxpayer's books of accounts, pursuant to an LOA, from one RO to another necessitates the issuance of a new LOA:[48]

C. Other policies for issuance of L/As.

. . .

5. **Any re-assignment/transfer of cases to another RO(s)**, and revalidation of L/As which have already expired, **shall require the issuance of a new L/A**, with the corresponding notation thereto, including the previous L/A number and date of issue of said L/As.[49]

---

45 Emphasis supplied.

46 *Id.*

47 Amendment of Revenue Memorandum Order No. 37-90 Prescribing Revised Policy Guidelines for Examination of Returns and Issuance of Letters of Authority to Audit, September 20, 1990.

48 *Himlayang Pilipino Plans, Inc. v. Commissioner of Internal Revenue*, G.R. No. 241848, May 14, 2021.

49 Emphasis supplied.

Indeed, the LOA is the concrete manifestation of the grant of authority bestowed by the CIR or his authorized representatives to the ROs pursuant to Sections 6, 10(c) and 13 of the NIRC of 1997, as amended.[50] Jurisprudence holds that the practice of reassigning or transferring ROs, via a Memorandum of Assignment (MOA), referral memorandum, or such other equivalent internal document of the BIR, without the issuance of a new LOA, is in effect a usurpation of the statutory power of the CIR or his duly authorized representatives.[51] In fine, an LOA, being a special authority granted by the CIR or his authorized representatives to a particular officer, cannot be supplanted by a mere MOA or an equivalent document.[52]

Here, the *LOA* dated February 20, 2015 (SN: eLA201200004224),[53] was issued by **OIC-RD Eduardo T. Bajador**, authorizing **RO Christy Daytec** and **GS Stanley Dangatan**, to examine the books and other accounting records of petitioner, for all internal revenue taxes for the period covering January 1, 2013 to December 31, 2013.

Case records, however, reveal that that the audit and examination of petitioner's books and other accounting records were actually conducted by **RO Riza S. Liwan** and **RO Justine Ivana P. Estillore,** who are both not authorized by an LOA.

For clarity, the table below chronologically presents the BIR issuances (from *LOA* to *FDDA*), the issuing officer/s, and particulars for each:

Document	Issuing Officer	Particulars
LOA dated February 20, 2015[54]	OIC-RD Eduardo T. Bajador	Authorizing RO Christy Daytec and GS Stanley Dangatan to examine the petitioner's books for TY 2013.
Undated MOA No. 008-LA-15-056[55]	OIC-Revenue District Officer, Atty. Venus T. Gaticales	Referring the case to RO Riza Aguid for continuation of audit/investigation to replace the

50 *Commissioner of Internal Revenue v. McDonald's Philippines Realty Corp.*, G.R. No. 242670, May 10, 2021.
51 *Id.*
52 *People v. E & D Parts Supply, Inc.*, G.R. No. 259284, January 24, 2024.
53 Exhibits "P-2" and "R-1", BIR Records – Folder 1 of 3 (Exhibit "R-21"), p. 2.
54 *Id.*
55 BIR Records – Folder 1 of 3 (Exhibit "R-21"), p. 120.

		previously assigned ROs who resigned/retired/transferred to another district office.
Memorandum dated September 17, 2015 (addressed to the RD)[56]	RO Riza S. Liwan, with the recommending approval of Atty. Venus T. Gaticales	Presenting their audit findings, and recommending that the taxpayer's deficiency taxes be assessed for the issuance of a PAN.
PAN dated October 22, 2015[57]	OIC-RD Eduardo T. Bajador	Issued on the basis of RO Riza S. Liwan's Memorandum.
Tax Verification Notice (TVN) No. 2003 00152867 dated November 23, 2015[58]	Revenue District Officer Rosalina F. Legaspi	Informing taxpayer that RO Justine Ivana P. Estillore is authorized to verify the supporting documents and/or pertinent records relative to its request for reinvestigation.
Memorandum dated January 18, 2016 (addressed to the RD)[59]	RO Justine Ivana P. Estillore	In relation to petitioner's Letter Protest against the PAN.
FLD/FAN dated July 25, 2016[60]	OIC-RD Teresita M. Dizon	Issued on the basis of RO Justine Ivana P. Estillore's Memorandum.
FDDA dated March 2, 2017[61]	OIC-RD Conrado C. Lee	Finding petitioner liable deficiency income tax, VAT, EWT, DST, and FWT, for TY 2013 in the aggregate amount of ₱6,493,872.28, inclusive of surcharges, interests, and compromise penalties.

From the table above, it is clear that the audit and examination conducted by **RO Riza S. Liwan** gave rise to the issuance of the *PAN*,

56 Exhibit "R-2", BIR Records - Folder 1 of 3, pp. 129 to 149.
57 Exhibits "P-3" and "R-3" to "R-3-2", BIR Records - Folder 1 of 3 (Exhibit "R-21"), pp. 154 to 158.
58 BIR Records - Folder 1 of 3 (Exhibit "R-21"), p. 170.
59 Exhibit "R-5", BIR Records - Folder 1 of 3 (Exhibit "R-21"), pp. 172 to 173 and 190 to 191
60 Par. 4, Stipulated Facts, JSFI, Docket - Vol. 1, p. 668; Exhibit "P-5" and "R-4" to "R-4-1", BIR Records - Folder 1 of 3 (Exhibit "R-21"), pp. 176 to 186.
61 Docket - Vol. 1, p. 185; Par. 6, Stipulated Facts, JSFI, Docket - Vol. 1, p. 668; Exhibits "P-8" and "R-9", BIR Records - Folder 1 of 3 (Exhibit "R-21"), pp. 230 to 234.

while the subsequent examination of **RO Justine Ivana P. Estillore** led to the issuance of the *FLD/FAN*.[62]

Notwithstanding this, **no new LOA was ever issued in the names of either RO Riza S. Liwan and RO Justine Ivana P. Estillore** authorizing them to conduct the audit and examination of petitioner's books for TY 2013. Moreover, there is no indication that the *LOA* dated February 20, 2015 (SN: eLA201200004224) was ever amended or modified to include the said ROs.

Absent a new or separate LOA issued by the CIR or his duly authorized representative, RO Riza S. Liwan and RO Justine Ivana P. Estillore are without authority to conduct the audit and recommend the issuance of the deficiency tax assessments. The resulting tax assessments are thus void and produce no valid fruit.[63]

Correspondingly, the subject tax assessments issued against petitioner, including the assailed *PAN, FLD/FAN,* and *FDDA* for TY 2013, are void and cannot be legally enforced against petitioner.

In view of the finding that the subject tax assessments are void for violation of petitioner's right to administrative due process, it is no longer necessary to address the other arguments respectively raised by the parties.

WHEREFORE, in light of the foregoing considerations, the present *Petition for Review* is **GRANTED**.

Accordingly, the *Final Decision* dated October 6, 2021 of respondent is **WITHDRAWN** and **SET ASIDE**. Moreover, the *FLD/FAN* dated July 25, 2016, assessing petitioner the aggregate amount of ₱9,520,935.20, and the *FDDA* dated March 2, 2017, declaring petitioner still liable to pay deficiency taxes totaling ₱6,493,872.28, for TY 2013, are **CANCELLED** and **SET ASIDE**.

---

62 Exhibit "P-5" and "R-4" to "R-4-2," BIR Records - Folder 1 of 3 (Exhibit "R-21"), pp. 178 to 186.

63 *Commissioner of Internal Revenue v. Avon Products Manufacturing, Inc., et seq.*, G.R. Nos. 201398-99 and 201418-19, October 3, 2018.

Respondent and the BIR are hereby **ENJOINED** to collect the said amount from petitioner.

SO ORDERED.

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

WE CONCUR:

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

HENRY S. ANGELES
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.

CATHERINE T. MANAHAN
Associate Justice
Chairperson

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