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REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

UNION GLASS & CONTAINER
CORPORATION,
Petitioner,

- versus - C.T.A. CASE NO. 2352

COMMISSIONER OF INTERNAL
REVENUE,
Respondent.
x - - - - - - - - - - - - x

1/18/79

D E C I S I O N

This has reference to a claim for refund or tax credit in the amount of ₱95,184.03, representing petitioner's alleged overpaid manufacturer's sales tax for the period from February 18, 1968 to December 31, 1970.

Petitioner, Union Glass & Container Corporation, is a domestic corporation duly organized and existing under the laws of the Philippines. It is engaged in the manufacture of glass products on the gross selling price of which it pays a 7% manufacturer's sales tax imposed by Section 186 of the Tax Code. In the manufacture of glass products, petitioner uses various raw materials like silica sand, feldspar, limestone, gypsum and dolomite, among others, which are purchased from different mining companies which paid ad valorem tax pursuant to Section 240 of the Tax Code. (See

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Exh. "A", pp. 1-12, BIR rec., pp. 74-85; see also 2nd Indorsement of the BIR dated April 19, 1974, p. 95, BIR rec.)

It appears that petitioner paid the total amount of ₱1,359,771.83 representing the 7% manufacturer's sales tax on the sale of the finished products under various official receipt numbers on different stated dates, without deducting the cost of raw materials, to wit:

O.R. Number	Date	Amount	(BIR rec.)
2342630	3-20-68	₱ 42,362.46	p. 71
2363792	4-22-68	51,010.12	69
2363963	5-20-68	48,385.94	67
2364484	6-20-68	58,562.13	65
2365163	7-19-68	27,012.92	63
2366078	8-20-68	70,846.29	61
2366520	9-20-68	36,669.36	59
3487093	10-21-68	68,855.10	57
3487517	11-18-68	43,148.63	55
3488072	12-20-68	44,865.45	53
0816442	1-20-69	34,262.22	51
0817579	2-19-69	40,168.21	49
0818417	3-18-69	45,511.26	47
0822035	4-21-69	44,038.15	45
0822248	5-19-69	36,320.74	43
0822813	6-19-69	51,969.04	41
0823477	7-17-69	31,859.63	39
0824077	8-19-69	33,129.51	37
0824572	9-18-69	40,395.50	35
0825227	10-20-69	62,205.52	33
0825623	11-19-69	30,304.20	31
	Sub-total . . .	₱ 941,882.33	

O.R. Number	Date	Amount	(BIR rec.)
0826044	12-19-69	₱ 24,336.34	p. 29
0827823	1-19-70	31,653.29	27
0829864	2-20-70	55,344.35	25
0831920	3-18-70	48,421.80	23
0834944	4-20-70	48,202.27	21
135941-B	5-20-70	56,202.86	19
141894-B	6-19-70	60,466.76	17
197300-B	7-20-80	48,773.94	15
197766-B	8-20-70	43,639.21	13
265916-B	9-21-70	65,747.76	11
265968-B	10-20-70	74,090.96	9
262113-B	11-23-70	38,944.08	7
310680-B	12-21-70	23,530.21	5
310731-B	1-20-71	24,813.05	3
	Sub-total . . .	₱ 417,889.50	
	GRAND TOTAL . . .	₱ 1,359,771.83	

In a letter dated February 3, 1971, petitioner, thru its accountant, wrote the Bureau of Internal Revenue stating that it has overpaid 7% sales tax covering the period from February 18, 1968 to December 31, 1970, to the extent of ₱95,184.03, corresponding to the 7% sales tax on the cost of the raw materials, which it ought to have previously deducted from the gross selling price of the finished products. The cost of the raw materials consisting of silica sand, feldspar, limestone, gypsum and dolomite, was in the total amount of ₱1,359,771.83, computed as follows:

Silica sand	₱ 908,301.59
Feldspar	258,747.33
Limestone	152,242.49
Gypsum	21,027.44
Dolomite	19,452.99
Total	₱1,359,771.83

Petitioner asserted that while it is true that the rule then was that the above raw materials, being mineral products exempt from sales tax pursuant to Section 188(c) of the Tax Code, and cannot be deducted for purposes of computing the manufacturer's tax, (pp. 86-88, BIR rec.) this rule, was however revoked by the ruling of this Court in the case of Philippine Pipes and Merchandising Corporation (CTA Case No. 1858, July 28, 1970), citing the decision of the Supreme Court in the case of Republic Flour Mills, Inc., vs. Commissioner of Internal Revenue (G.R. No. L-25602, February 18, 1970, 31 SCRA 520), and stating that the value of cement, which is a mineral product exempt from sales tax under Section 188(c), utilized in the manufacture or production of another article or product, is deductible from the gross selling price of the manufactured product. Based upon the above, petitioner sought the refund or tax credit of the amount of P95,184.03 as overpaid 7% manufacturer's sales tax.

Due to respondent's apparent inaction over petitioner's claim for tax credit or refund, petitioner, aware of the prescriptive period provided by law, filed the instant petition for review on November 24, 1971. Incidentally, it is noted that at a much later date, i.e., on May 14, 1974, long after the instant judicial claim for refund or credit has been brought to this Court, respondent denied in writing petitioner's administrative claim for refund or credit based upon a verification report of an examiner (See p. 97, BIR rec.), the third paragraph of which states:

> "x x x
>
> Your contention is without merit because it was ascertained during the investigation that the raw materials in question were supplied by different mining companies who paid ad valorem taxes on the mineral products sold to you. Since the said mineral products were not taxed under the same Section (186) of the Tax Code as the finished glass products, the cost thereof cannot be deducted from the gross sales realized by you for purposes of computing the correct 7% sales tax on the finished products."

Since there is no dispute as to the facts of the case, the parties, through their respective counsels, agreed to submit this case on the basis of the pleadings, records and memoranda.

Confronting the Court for resolution are questions which are purely legal, to wit:

> (1) Whether or not the total cost or value of the raw materials used in the manufacture of finished glass products, which were supplied by different mining companies which paid ad valorem taxes thereon, are deductible from the gross selling price of the finished products for purposes of computing the 7% manufacturer's sales tax; and

(2) Whether or not the claim for refund on taxes paid more than two years from the date of the filing of the petition for review on November 24, 1971, is barred by prescription.

As regards the first issue, petitioner asserts that, as per the decision in the case of Philippine Pipes and Merchandising Corporation vs. Commissioner of Internal Revenue, supra, and the decision of the Supreme Court in the case of Atlas Fertilizer Corporation vs. Commissioner of Internal Revenue, L-27813, August 15, 1975, 66 SCRA 165, the doctrine laid down therein is that under the provisions of Section 186-A of the National Internal Revenue Code, the cost of raw materials used in the manufacture or production of a finished article or product is deductible from the gross selling price of the finished product for the purpose of computing the sales tax thereon. Hence, petitioner claims to be entitled to a refund or tax credit of P95,184.03, as overpaid manufacturer's sales tax, inasmuch as it did not deduct the value of the aforesaid raw materials, in the total amount of P1,359,771.83, used in the manufacture of glass products which it subsequently sold.

Against petitioner's stand, however, respondent contends otherwise arguing: (1) that the decision in the case of Philippine Pipes and Merchandising Corporation vs. Commissioner of Internal Revenue, supra, is inapplicable in this case inasmuch as the issue and the law involved therein is not the same as the issue and the law involved in the present case; and that the facts in aforecited case are entirely different; (2) that the provisions of Section 186 of the National Internal Revenue Code clearly limit the deduction only to the total cost of raw materials which were previously taxed under Section 186 or Section 189 of the Tax Code; or stated otherwise, that the costs of raw materials which were not subjected to tax under Section 186, are not deductible for the purpose of computing said sales tax; and that (3) Section 186-A of the old Tax Code is not applicable to this case since the said provision of law refers only to tax exempt products, explicitly exempted by virtue of a statute or law other than the National Internal Revenue Code. Respondent vigorously insists that the case of Republic Flour Mills, cited by petitioner, does not apply because the facts and issues in the said case are different from those in the case at bar; (4) that the decision in Atlas Fertilizer Corporation vs. Commissioner of Internal Revenue, G.R. No. L-27813, Aug. 15, 1975, 66 SCRA 165, likewise, is not applicable for the same reason that the facts of the aforecited case are not similar to the instant case; and (5) that there is no proof that the sales tax on the minerals has been previously paid.

Section 186-A which was inserted between Sections 186 & 187 of the National Internal Revenue Code, by virtue of Republic Act No. 2025, which took effect on June 22, 1957, states:

> "Sec. 186-A. Whenever a tax free product is utilized in the manufacture or production of any article, in the determination of the value of such finished article, the value of such tax free product shall be deducted."

On July 15, 1957, the Bureau of Internal Revenue issued General Circular No. V-252, enforcing strictly the provisions of said section to wit:

> x x x
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> 5. Deductibility of cost of tax-exempt raw materials from the gross selling price of manufactured articles.- Section 186-A is a new section. The "tax-free product" mentioned in this new section has reference to raw materials purchased from tax-exempt industries. Before its enactment, the cost of raw materials purchased from tax exempt industries is not, for purposes of the sales tax, deductible from the gross selling price of the articles manufactured therefrom. By virtue of its enactment, the cost of said raw materials is now deductible.
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> x x x

In deciding the case of Philippine Pipes and Merchandising Corporation, supra, which concerned a similar issue, this Court resolved the same in this wise:

> Thus, cement is now a mineral product under Section 246 of the National Internal Revenue Code by virtue of Republic Act No. 1299 which took effect on June 16, 1955, amending said section 246. Being now a mi-

neral product it is exempt from sales taxes under Section 188(c) of the Revenue Code. In effect in said G.R. No. L-20563 the Court declared refundable the sales taxes the right to which had not prescribed yet.

The reason for the exemption of mineral products from sales taxes is expressed in Philam Mining, Inc. v. Hon. Melecio R. Domingo, Commissioner of Internal Revenue, CTA Case No. 939, June 29, 1964 in this language:

> The minerals and mineral products which are exempt from the sales tax under Section 188(c) of the Revenue Code are those which are obtained from mineral lands and are subject to the mining tax provided in Title VII of the Revenue Code. The reason for the exemption is that the mining taxes appear to be adequate as a means of taxing the mining industry.
>
> Under this section, it is proposed further to exempt from the sales tax, sales and consignments of minerals and mineral products by the lessee, concessionaire, or owner of the mineral land from which removed, because the rate proposed under special mining taxation appear to be adequate as a means of taxing the mining industry. Minerals and mineral products extracted from mineral lands covered by lease are subject under another section to a royalty of 1½ of the actual market value of the annual gross output of the minerals or mineral products extracted or produced from mineral lands. . . . In addition to the royalty above stated, the lessee of the mineral lands pays a rental of ₱1 per hectare or fraction of a hectare of the mineral lands leased. It seems fair and just, therefore, that sales and consignments of minerals and mineral products by the lessee, concessionaire or owner of mineral lands should be tax exempt from tax. (Vol. II, Report of the Tax Commission of the Phil. on National Internal Revenue Taxes, Feb. 1939, pp. 202-203)

> The fact however that cement is now a "mineral product" because of the passage of Republic Act No. 1299 on June 16, 1955, amending section 246 of the Revenue Code, and hence not subject to sales tax does not necessarily means that its value is not deductible from the gross sales of the manufactured concrete products.
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> Section 186(A) of the National Internal Revenue Code provides:
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> > Whenever a tax-free product is utilized in the manufacture or production of any article, in the determination of the value of such finished article, the value of such tax-free product shall be deducted. (Added by Sec. 5, Republic Act No. 2025.)
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> In Republic Flour Mills, Inc. v. The Commissioner of Internal Revenue and the Court of Tax Appeals, G.R. No. L-25602, Feb. 18, 1970, the Supreme Court held that the phrase "tax-free product" refers ordinarily and commonly to a materials or article exempted from payment of tax. The phrase is "all encompassing" and is not limited to products of tax-exempt industry. Thus it said that the value of wheat grains imported exempt from advance sales tax in 1958 and used for the manufacture of flour in 1959 was deductible from the gross sales of the manufactured flour in 1959. Under this doctrine the value of tax-free cement used in the manufacture of cement pipes is necessarily deductible from the gross sales of cement pipes.
>
> Needless to say, whether cement qua cement is subject to sales tax or not, its value is apparently deductible from the gross sales of manufactured products using same as raw material.

The aforecited decision is decisive in resolving the issue at bar, and following the principle of <u>stare decisis</u>, the doctrine laid down therein is clearly applicable herein inasmuch as there is an analogy between the material facts of the decision relied upon and those of the present case.

Another case in point is that of Atlas Fertilizer Corporation vs. Commissioner of Internal Revenue, G.R. No. L-27813, August 15, 1975, supra, wherein the Supreme Court upheld the deductibility of the cost of mineral products used in the manufacture of fertilizer. Pertinently, in resolving the basic issue therein, the Supreme Court held, thus:

> 1. We have assiduously scrutinized the pertinent Congressional records to evaluate the merit of the argument that Section 186-A was incorporated into the Tax Code to benefit exclusively new and necessary industries established under R.A. 901, and have failed to find any indication that the policy and intent of R.A. 2025 are as pointed out by the Commissioner. A close analysis of R.A. 2025 would show that except for a section amending the tax on capital gains, that statute's amendatory provisions are confined to Title V of the Tax Code which governs the privilege tax on business and occupations and, in particular, to the provisions of the said title on fixed percentage (sales) taxes, that is, sections 180

to 189. No mention at all of R.A. 901 is made in Section 186-A; words relating the latter to the former should be found without difficulty if the two are related.

The placement of Section 186-A in the Tax Code is quite striking. Section 186 is undeniably a general provision which ordains a uniform rate of sales tax on all articles not otherwise enumerated in other sections of the Tax Code imposing a specific rate of sales tax. It also grants producers and manufacturers the right to deduct from the gross value of their finished products the cost of raw materials input subject to tax under the said section and section 189. This policy appears to be uniformly provided for in the other sections of the Code dealing with sales taxes, namely, sections 183, 184, 185 and 189. The interposition of Section 186-A among those provisions of the Tax Code clearly indicates or in the very least compelling implies but a singular legislative purpose, which is to extend (even as it limits the applicability of) Section 186-A to raw materials the sale of which is exempt from sales tax.

In Republic Flour Mills, Inc. vs. Commissioner of Internal Revenue we repudiated the argument that Section 186-A applies only to tax exempt industries established under R.A. 901 as prescribed in BIR Circular No. V-252 dated July 15, 1957. "Indeed," the Court said, "if the Commissioner's definition were correct, it would be logical to expect that Section 186-A of the Tax Code (ante), instead of referring to 'a tax-free product' utilized in the manufacture of other articles, would have proclaimed the deductibility of the value of 'products of a tax exempt industry x x x utilized in the manufacture or production of any article.'"

2. The Commissioner and the tax court are correct in their insistence that the exemption from the payment of the sales tax provided by Section 188(c) of the Tax Code in favor of one who sells a mineral or mineral product applies only when this commodity is sold or exchanged by the lessee, concessionaire

or owner of the mineral land from which the mineral or mineral product is removed. The words used in Section 188(c) plainly and literally support this view. The evidence on record, as contended by the Commissioner and correctly sustained by the tax Court, does not show that ACMDC is a lessee, concessionaire or owner of the mineral land from which the pyrite bought by the AFC was removed. For this reason, AFC is misled in invoking Section 186(c) and Section 186-A of the Tax Code. The latter section allows a manufacturer or producer of an article subject to the sales tax the right to deduct from the gross selling price or gross value in money thereof the value of a tax-free product used in the manufacture or production of the finished article. Since AFC failed to show that it acquired the pyrite in question from ACMDC under circumstances that call for the application of the exemption granted under Section 188(c), the sale of the said pyrite cannot therefore be considered exempt from the sales tax, and deduction under Section 186-A of the cost of such pyrite from the gross selling price of fertilizer sold by AFC to its customers would not be appropriate.

The non-applicability of Sections 188 and 186-A to the purchases of pyrite made by AFC from ACMDC, however, makes it obvious that ACMDC's pyrite sales to AFC are subject to the sales tax under Section 186 of the Tax Code, pyrite not being one of the products or commodities mentioned in sections 184 and 185 of the Tax Code.

Section 186 (<u>supra</u>), in essence, prescribes that where an article subject to the sales tax is not among those enumerated in Sections 184 and 185 of the Tax Code (which impose higher rates of sales taxes on the sale of luxury and semi-luxury items, respectively), a tax of 7% on the gross selling price or gross value in money of the article concerned shall be collected "once only on every original sale, barter, exchange, and similar transaction" of the said article. Because of this policy of imposing the sales tax only once on the original sale, the proviso of Section 186 states correspondingly that where articles subject to tax under it "are manufactured out of materials likewise subject to tax" under Section 186 or 189 of the Tax Code, then "the total cost of such materials, as duly established, shall be deductible from the gross selling price or gross value in money of such manufactured articles."

The AFC's submission that under Section 186 of the Tax Code it may deduct the cost of its local purchases of pyrite from the gross selling price of its fertilizer wherein the said pyrite was used as an ingredient, must therefore be upheld.

To repeat, the main issue in the case at bar is whether the AFC is entitled under the Tax Code to deduct the purchase cost of the pyrite it used as ingredient in its manufacture of fertilizer for the purpose of computing the sales tax it must pay on its sales of fertilizer. In expounding their respective positions on this issue, the Commissioner of Internal Revenue and the Court of Tax Appeals appear to have been confused by their obsessional preoccupation with the incidental matter of whether or not the ACMDC had paid a sales tax on the pyrite it has sold to the AFC; they failed to take due stock of the organic relationship among the pertinent sections and provisions of the Tax Code involved (already hereinbefore discussed), viz., Sections 186, 186-A and 188(c), as well as a precept quite basic in the field of sales taxes.

In view of all the foregoing, we find petitioner's stand on the first issue meritorious. The value of raw materials used by herein petitioner in the manufacture of glass products is deductible pursuant to the provisions of Section 186-A in relation to Section 188(c) of the National Internal Revenue Code and there is actually no need to prove payment of sales tax on the raw materials in question inasmuch as these articles being subject to ad valorem tax, these are not, consequently, subject to sales tax.

As to the issue of prescription, respondent contends that the claim for refund corresponding to the amount of ₱65,931.76 is already barred by prescription inasmuch as the said amounts represent payments made from March 20, 1968 to November 19, 1969, which payments were made beyond the two-year prescriptive period provided for under Section 306 of the National Internal Revenue Code. Since the petition for review was filed on November 24, 1971, these payments were clearly made outside the two-year period prescribed by law.

On the other hand, petitioner asserts that the two-year prescriptive period should be counted, not from the date of payment of the taxes sought to be refunded but from the promulgation on February 18, 1970 of the decision in Republic Flour Mills, Inc. vs. Commissioner of Internal Revenue, <u>supra</u>, which petitioner insists must be treated as a supervening cause which would entitle it to the refund. (See p. 13, Memo for Petitioner, p. 37 CTA rec.) In support thereof, petitioner cites the case of National Power Corporation vs. Commissioner of Internal Revenue, L-18874, January 30, 1970, 31 SCRA, 113, wherein it was held that by reason of the supervening circumstance, i.e., the determination by the Collector of Customs that the real importer of the goods in question was the National Power Corporation which was exempt from tax, entitled the latter to a refund of the tax paid.

The law pertinent to the above discussion is Section 306 of the National Internal Revenue Code which provides:

> Sec. 306. 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 excessive or in any manner wrongfully collected until a claim for refund or credit has been duly filed with the Collector of Internal Revenue; but such suit or proceeding may be maintained, whether or not such tax, penalty, or sum has been paid under protest or duress. In any case, no such suit or proceeding shall be begun after the expiration of two years from the date of payment of the tax or penalty. (Emphasis supplied)

Whether the instant case falls within the ambit of Section 306 is the point in consideration and to determine this, however, there is a necessity to determine whether, like in the National Power Corporation vs. Commissioner of Internal Revenue case, *supra*, there was in this case a supervening cause which would entitle petitioner to the refund of the payments made outside of the two-year period as provided in Section 306 of the National Internal Revenue Code.

In the case at bar it is noted that petitioner paid the 7% manufacturer's sales tax on the finished products without deducting therefrom the cost of the raw materials used in the manufactured products in the light of the Bureau of Internal Revenue's interpretation of Section 186-A, embodied in BIR General Circular No. V-552, limiting or narrowing down the application of Section 186-A to the deductibility of the cost of raw materials which were purchased from tax exempt industries used in the manufacture of another product . In the case of Republic Flour Mills, however, the Supreme Court defined the phrase "tax-free product" as referring ordinarily and commonly to a material or article exempted from tax. It went further to say that the phrase is "all encompassing" and is not limited to products of tax exempt industry. Furthermore, in the case of Philippine Pipes Merchandising Corporation, <u>supra</u>, this Court held that cement which is also a mineral product subject to <u>ad valorem</u> tax, is deductible for sales tax purposes in accordance with Section 188(c) of the Tax Code. In other words, before the Republic Flour Mills decision, and that of Philippine Pipes and Merchandising Corporation, supra, the rule was that the costs of tax-free articles used as raw materials were deductible only if the same were purchased from tax-exempt industries under R.A. 901. Petitioner's eyes were opened to this wrong interpretation with regards Section 186-A only upon the promulgation of the above-cited cases and realized that the mineral products used in its manufacture of glass falls within the contemplation of Section 186-A. It would appear therefore that the Bureau of Internal Revenue have made an erroneous interpretation of Section 186-A and by virtue of which interpretation have erroneously collected taxes from petitioner herein. Petitioner, therefore, at the very start could have availed of a ready cause of action by contesting the said ruling or interpretation of the Bureau of Internal Revenue. It should have, on its own initiative challenged the legality of such interpretation, pursued the benefits available under Section 186-A of the Tax Code, and protested the payments of manufacturer's sales tax made. As it is, petitioner had waited until such time when the interpretation of the Bureau of Internal Revenue have been modified by the Court in a separate action. If we were to allow petitioner to take advantage of this, we would be confronted with situations wherein on the basis of an applicable ruling of a court, in another case, a party would be entitled to claim for refund even after two years or even more to the disadvantage of the Government.

We cannot, therefore, treat the decision in Republic Flour Mills as a supervening circumstance.

It is enough to allow petitioner to take advantage of the favorable interpretation of the Supreme Court, but to extend its application to payments made outside the two-year prescriptive period would render unstable previously consummated transactions between the taxpayer and the government. Administrative officers, in the course of enforcement of the tax law, had made interpretations thereof, but they are not infallible from committing errors. It is for this reason that Section 306 of the National Internal Revenue Code and Section 11 of Republic Act No. 1125 have been ordained for the purpose of granting taxpayer relief from the improper or illegal assessment of taxes or the erroneous payment thereof. However, once the tax has been paid, in order that an erroneous or illegal payment may be recovered, a claim for refund thereof must be made and an action must be instituted within two (2) years from the payment thereof under the provisions of Section 306. The commencement of the action within two years is therefore a mandatory requirement. The failure to do so renders the taxpayer without any cause of action to obtain recovery of the erroneously or illegally paid taxes and necessarily bars this Court to hear and determine the same. (Guagua Electric Plant Co. Inc. vs. Collector of Internal Revenue, CTA Case No. 508, July 24, 1958; Cebu Portland Cement Co., vs. Commissioner of Internal Revenue, CTA Case No. 345, July 20, 1962; Pacific Banking Corporation vs. Commissioner of Internal Revenue, CTA Case No. 1667, October 29, 1970.)

In accordance with the discussions made heretofore, this Court has therefore no jurisdiction to order the refund of the amount of P65,981.76, which corresponds to payments made from March 20, 1968 to November 19, 1969, out of the total claim of petitioner of P95,184.03. The residue of the overpaid sales tax of P29,252.27, as computed by respondent, viz:

Total Claim	-	P1,359,771.83 x 7% =	P95,184.03
Prescribed	-	941,882.23 x 7% =	65,931.76
Filed within 2 years	-	417,889.50 x 7% =	29,252.27

having been claimed within two years from the time of payment is therefore refundable.

WHEREFORE, in view of all the foregoing, respondent Commissioner of Internal Revenue is hereby ordered to refund to petitioner the sum of ₱29,252.27, representing overpaid manufacturer's sales tax in accordance with Sections 186-A and 188(c) of the National Internal Revenue Code. Without pronouncement as to costs.

SO ORDERED.

Quezon City, January 18, 1979.

CONSTANTE C. ROAQUIN
Associate Judge

I CONCUR:

Amante Filler

AMANTE FILLER
Acting Presiding Judge