REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA EB No. 2466** (CTA Case No. 9607)
	Present:
-versus-	**DEL ROSARIO,** *PJ,* **UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID,** and **FERRER-FLORES,** *JJ.*
CEBU LIGHT INDUSTRIAL PARK, INC., *Respondent.*	Promulgated: MAR 0 8 2023 11:10 am

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DECISION

REYES-FAJARDO, *J*.:

This Petition for Review dated April 15, 2021,[1] filed by the Commissioner of Internal Revenue, seeks to overturn the Decision[2] dated September 16, 2020 and Resolution[3] dated February 26, 2021 in CTA Case No. 9607, whereby the Court in Division partially granted Cebu Light Industrial Park, Inc.'s Petition for Review, cancelling the Bureau of Internal Revenue (BIR)'s expanded withholding tax (EWT), and documentary stamp tax (DST) assessments, but upholding with modification the deficiency income tax (IT) assessment, all pertaining to taxable year (TY) 2005.

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1 *Rollo,* pp. 1-17.
2 *Id.* at pp. 19-46.
3 *Id.* at pp. 48-50.

The facts follow.

Petitioner Commissioner of Internal Revenue is the officer duly appointed and empowered by law to act on national internal revenue tax assessments. He is represented in this case by the lawyers of the Legal Division, Revenue Region 8, Makati City, with office address at 2/F Legal Division, BIR Bldg., No. 313 Sen. Gil Puyat Ave., Makati City.

Respondent Cebu Light Industrial Park, Inc. is a corporation duly organized and existing under Philippine laws, with principal business address at the 17th Floor, Robinsons Summit Center, 6783 Ayala Avenue, Makati City. It is incorporated as a domestic corporation primarily "to acquire by purchase, lease, donation or otherwise, and to own, use, improve, sell, mortgage, exchange, lease, and hold for investment or otherwise, real estate of all kinds, whether improve, manage, or otherwise dispose of buildings, houses, apartments and other structures of whatever kind, together with their appurtenances."

Respondent is registered with the BIR, under Certificate of Registration No. OCN 9RC0000237487, with Tax Identification No. 004-668-587-000. It is also a duly registered Philippine Economic Zone Authority (PEZA) Developer/Operator of the Cebu Light Industrial Park Ecozone, enjoying a preferential tax rate of 5% on gross income in lieu of national and local taxes. As a Developer/Operator, it is authorized to establish, develop, construct, administer, manage and operate the Cebu Light Industrial Park-SEC located at Barangay Bask, City of Lapu-Lapu, Mactan, Cebu, covering a 624,888-square meter area.

On November 9, 2006, respondent received the Letter of Authority (LOA) No. 2001 00039171 dated November 8, 2006, issued by the BIR-Revenue Region No. 8 [Revenue District Office No. 50 (South Makati)], authorizing Revenue Officer Lourdes Racho and Group Supervisor Elizabeth Arias, to conduct an examination of its books of accounts and other accounting records from January 1, 2005 to December 31, 2005.

On March 24, 2008, respondent submitted a Waiver of Defense of Prescription under the Statute of Limitations [effective] until September 30, 2008.

On December 16, 2008, respondent received the Preliminary Assessment Notice (PAN) dated December 9, 2008.

On January 14, 2009, respondent received a Final Assessment Notice (FAN), giving it a period of thirty (30) days from receipt, or until February 13, 2009, to file its protest thereon.

On February 9, 2009, respondent filed with the BIR, its Formal Protest/Request for Reconsideration and Reinvestigation.

On June 26, 2013, respondent received a letter from the BIR, informing it that the docket of the case will be forwarded to the Assessment Division, with a recommendation for the issuance of the Final Decision on Disputed Assessment (FDDA).

On September 10, 2013, respondent received the FDDA dated September 6, 2013, issued by Regional Director Nestor S. Valeroso (RD Valeroso), finding respondent liable for deficiency IT, EWT, and DST, in the aggregate amount of ₱5,566,865.94, broken down as follows:

INCOME TAX (Assessment Notice No. IT-39171-05-09-0042)		
Taxable Income (loss) per return		₱ (3,295,027.00)
Add: Adjustment/Disallowance per Investigation		
Undeclared Income (Schedule 1)		1,090,907.31
Total		₱ (2,204,119.69)
Add: NOLCO		3,295,027.00
Taxable Income per Audit		₱ 1,090,907.31
Tax Due Thereon (32%/35%)		₱ 354,544.88
Less: Tax Credit/Payments		
Prior Years/Excess Credits	₱ 4,284,849.00	
Creditable Tax Withheld	580,600.00	
Total	₱ 4,865,449.00	
Less: Excess credit carried over to succeeding year	4,865,449.00	
Basic Tax Due		₱ 354,544.88
Add: Interest (04.16.06 to 10.17.13)		532,497.27
TOTAL AMOUNT DUE		**₱ 887,042.15**
EWT		
Basic Tax Due (Schedule 2)		₱ 646,944.36

Add: Interest (01.06.06 to 10.17.13)		1,003,561.36
TOTAL AMOUNT DUE		**₱ 1,650,505.72**
DST		₱ 991,038.00
Basic Tax Due (Schedule 3)		
Add: 50% Surcharge	₱ 495,519.00	
Interest	1,542,761.07	2,038,280.07
TOTAL AMOUNT DUE		**₱ 3,029,318.07**

On October 9, 2013, respondent administratively appealed RD Valeroso's FDDA to then Commissioner of Internal Revenue Kim Jacinto-Henares.

On April 10, 2016, respondent received a letter dated March 10, 2016 from Ms. Teresita M. Dizon, then Assistant Regional Director of Revenue Region (RR) No. 8, Makati City (ARD Dizon), informing it that "all issues stated and findings per Final Decision on Disputed Assessment (FDDA) is hereby reiterated x x x" and forwarded the entire docket to the Chief, Collection Division for enforcement of the collection of the deficiency taxes.

On April 26, 2016, respondent wrote petitioner, and sought confirmation whether ARD Dizon's Letter is petitioner's final decision on the matter.

Pending receipt of any reply from petitioner, on May 5, 2017, respondent received from the OIC-Assistant Chief, Collection Division of RR No. 8, a Preliminary Collection Letter (PCL) dated April 20, 2017.

On June 2, 2017, respondent sought recourse with the Court in Division, docketed as CTA Case No. 9607.

On September 16, 2020, the Court in Division rendered the challenged Decision, the *fallo* of which states:

> **WHEREFORE**, in light of the foregoing considerations, the instant Petition for Review is **PARTIALLY GRANTED**. The assessments for deficiency EWT and DST are **CANCELLED**. The assessments for deficiency income tax are **UPHELD WITH MODIFICATION**. Nevertheless, [respondent] has no deficiency income tax liability, and has even incurred excess income tax credits.

Accordingly, the subject PCL dated April 20, 2017 is **CANCELLED** and **SET ASIDE.**

SO ORDERED.

Petitioner moved,[4] but failed[5] to obtain a reversal of the challenged Decision; hence, the present recourse.

Petitioner argues that the Court in Division lacks jurisdiction over CTA Case No. 9607. He explains that respondent had thirty (30) days from receipt of his FDDA within which to appeal with the Court in Division. Given that respondent received ARD Dizon's Letter, tantamount to his FDDA on April 10, 2016, respondent has thirty (30) days therefrom, or until May 10, 2016 to institute an appeal before the Court in Division. Thus, respondent's belated filing of its Petition for Review on June 2, 2017, warrants the dismissal of CTA Case No. 9607.

Petitioner, too, ascribes fault on the Court in Division's finding that respondent is not liable for DST. For him, Section 173 of the National Internal Revenue Code of 1997, as amended, (NIRC, as amended) provides that in the event that a party enjoys DST exemption on a taxable document, the party who is not exempt therefrom shall be directly liable for its payment. Following said provision, respondent is liable for basic deficiency DST emanating from advances to stockholders, considered as loans by virtue of Section 179 of the same Code.

Through its Comment/Opposition (To the Petition for Review dated April 15, 2021),[6] respondent ripostes that the PCL it received on May 5, 2017 is considered as petitioner's FDDA. Counting thirty (30) days from May 5, 2017, it had until June 4, 2017 to appeal with the Court in Division. Precisely, the timely filing of its Petition for Review on June 2, 2017, endowed the Court in Division with jurisdiction over CTA Case No. 9607.

Respondent also retorts that it cannot be made liable to pay for DST because it is a Philippine Economic Zone Authority (PEZA)-Registered Enterprise, who elected the 5% preferential rate, in lieu of

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4 Respondent [now petitioner]'s Motion for Reconsideration, posted on October 12, 2020. Docket (CTA Case No. 9607), pp. 1529-1543.

5 *Supra* note 3.

6 *Rollo*, pp. 77-88.

national taxes, among others. As DST is a national internal revenue tax, it is exempted from the payment thereof. Besides, said DST imputed by petitioner was already paid by its shareholders Science Park of the Philippines, Inc. and Beacon Property Ventures, Inc.

OUR RULING

The Petition lacks merit.

First, the jurisdictional matter posed by petitioner.

Section 7(a)(1) of Republic Act (RA) No. 1125,[7] as amended by RA No. 9282, provides for the jurisdiction of the CTA over petitioner's decision on disputed assessments in this wise:

> 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;
>
> ...[8]

Section 3(a)(1) and (2), Rule 4 of the Revised Rules of the Court of Tax Appeals[9] clarified that the Court in Division has jurisdiction over petitioner's decision involving disputed assessments, among others.[10]

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7 An Act Creating the Court of Tax Appeals.

8 Boldfacing supplied.

9 A.M. No. 05-11-07-CTA.

10 **SEC. 3.** *Cases within the jurisdiction of the Court in Divisions.* – The Court in Divisions shall exercise:
(a) Exclusive appellate jurisdiction to review by appeal the following:
(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; (Boldfacing supplied)

Is the Letter dated March 10, 2016, issued by ARD Dizon, petitioner's FDDA appealable to the Court in Division? No.

Section 4, Rule 129 of the Rules of Court, as amended,[11] states among others, that a written admission made by the party in the course of the proceedings does not require proof, save when such admission: *one,* was made through palpable mistake; or *two,* the imputed admission was not, in fact, made.[12] A party may make judicial admissions in (a) the pleadings; (b) during the trial, either by verbal or written manifestations or stipulations; or (c) in other stages of the judicial proceeding.[13] A party who judicially admits a fact cannot later challenge [the] fact as judicial admissions are a waiver of proof; production of evidence is dispensed with. A judicial admission also removes an admitted fact from the field of controversy.[14] No amount of rationalization can offset it.[15]

Here, in the parties' Joint Stipulation of Facts and Issues,[16] among the admissions they made is:

> B. In addition to what has been admitted in their pleadings, the Parties admit the following facts:
>
> ...
>
> 3. Considering that the [Respondent] received the **Preliminary Collection Letter on May 5, 2017 which is considered the final decision of the [Petitioner] in this case**, the [Respondent] has 30 days from receipt thereof to file an appeal to the CTA or until June 4, 2017.[17]

Indeed, the above admitted fact may not be swept under the rug as petitioner would have it. Since respondent received the PCL equivalent to petitioner's FDDA on May 5, 2017, it had thirty (30) days therefrom, or until June 4, 2017 to seek judicial recourse. *Ergo,*

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11 A.M. No. 19-08-15-SC.

12 **Section 4.** Judicial admissions. - An admission, oral or written, made by the party in the course of the proceedings in the same case, does not require proof. The admission may be contradicted only by showing that it was made through palpable mistake or that the imputed admission was not, in fact, made.

13 *Landoil Resources Corporation v. Al Rabiah Lighting Company,* G.R. No. 174720, September 7, 2011.

14 *Gonzales-Saldana v. Spouses Niamatali,* G.R. No. 226587, November 21, 2018.

15 See *Commissioner of Internal Revenue v. Manila Electric Company (MERALCO),* G.R. No. 181459, June 9, 2014.

16 Docket (CTA Case No. 9607), p. 457.

17 Boldfacing supplied.

the petition for review in CTA Case No. 9607 was seasonably instituted on June 2, 2017,[18] vesting the Court in Division with jurisdiction over said case.

Next, is respondent liable for the DST imputed by petitioner? No.

Section 24 of RA No. 7916,[19] as amended by RA No. 8748 states that save for real property taxes on land owned by developers, national and local taxes may not be imposed on business establishments operating within the ECOZONE,[20] in lieu of a special tax rate of 5% of its gross income. Among the national internal revenue taxes is the DST.[21] Significantly, the Court in Division found that:

> [Respondent] is a duly registered PEZA entity enjoying a special tax of 5% on gross income in lieu of national and local taxes. It was issued a Certificate of Registration under Certificate of Registration No. EZ-98-14.[22]

Therefore, petitioner may not hold respondent liable for DST.

WHEREFORE, the Petition for Review dated April 15, 2021, in CTA EB No. 2466, filed by the Commissioner of Internal Revenue, is **DENIED**. The Decision dated September 16, 2020 and Resolution dated February 26, 2021, rendered by the Court in Division in CTA Case No. 9607, are **AFFIRMED**.

SO ORDERED.

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

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18 Docket (CTA Case No. 9607), p. 12.

19 SPECIAL ECONOMIC ZONE ACT OF 1995.

20 **Section 24. Exemption from National and Local Taxes.** - Except for real property taxes on land owned by developers, no taxes, local and national, shall be imposed on business establishments operating within the ECOZONE. In lieu thereof, five percent (5%) of the gross income earned by all business enterprises within the ECOZONE shall be paid and remitted as follows:
(a) Three percent (3%) to the National Government;
(b) Two percent (2%) which shall be directly remitted by the business establishments to the treasurer's office of the municipality or city where the enterprise is located.

21 See Section 21(f) of the NIRC, as amended.

22 Page 25, challenged Decision.

We Concur:

See Concurring Opinion.
ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

With Concurring Opinion.
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

I join PJ Del Rosario's Concurring Opinion.
CATHERINE T. MANAHAN
Associate Justice

I join PJ Del Rosario's Concurring Opinion.
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

I join PJ Del Rosario's Concurring Opinion.
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

See Dissenting Opinion.
LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

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.

ROMAN G. DEL ROSARIO
Presiding Justice

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB No. 2466** (CTA Case No. 9607)
	Present:
- versus -	**DEL ROSARIO, *P.J.*,** **UY,** **RINGPIS-LIBAN,** **MANAHAN,** **BACORRO-VILLENA,** **MODESTO-SAN PEDRO,** **REYES-FAJARDO,** **CUI-DAVID,** and **FERRER-FLORES,** *JJ.*
CEBU LIGHT INDUSTRIAL PARK, INC., Respondent.	Promulgated: MAR 0 8 2023 11:10 am

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CONCURRING OPINION

DEL ROSARIO, P.J.:

I concur with the *ponencia* in denying the present Petition for Review.

My esteemed colleague, Justice Lanee S. Cui-David, in her Dissenting Opinion states that the thirty (30)-day period to appeal to the Court of Tax Appeals (CTA) should be reckoned from the date of receipt by Cebu Light Industrial Park, Inc. (CLIPI) of the Letter dated March 10, 2016 issued by Assistant Regional Director (Officer-In-Charge) Teresita M. Dizon of Revenue Region No. 8. CLIPI received the aforesaid March 10, 2016 Letter on April 10, 2016. Said Letter dated March 10, 2016 is reproduced hereunder:

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Revenue Region No. 8 – Makati

P-30

FAITHFUL REPRODUCTION OF
THE ORIGINAL
NOV 0 3 2017

MAR 10 2016

CEBU LIGHT INDUSTRIAL PARK INC.
17/F Robison Summit Central, 6783 Ayala Avenue,
Makati City
TIN: 004-668-587-000

Attention: **Donald M. Sanchez**
AVP Controller

Sir:

This has reference to your protest letter dated October 9, 2013 duly received by the Office of the Commissioner on October 10, 2013 and was forwarded to this office on November 12, 2013 concerning your protest to our Final Decision on Disputed Assessment (FDDA) dated September 6, 2013 representing deficiency **Income Tax, Expanded Withholding Tax** and **Documentary Stamp Tax** in the amounts of P887,042.15, P1,650,505.72 and P3,029,318.07, respectively, for the taxable year **2005.**

In reply thereto, this office has granted your request for re-investigation. However, we regret to inform you that you failed to refute findings and substantiate your contentions upon re-investigation. Thus, all the issue stated and findings per Final Decision on Disputed Assessment (FDDA) is hereby reiterated pursuant to Section 228 of the National Internal Revenue Code (NIRC) as implemented by Revenue Regulations No. 12-99.

In view thereof, the entire tax docket will be forwarded to the Chief, Collection Division, this Region, under 1st Indorsement dated 3 10 2016 for enforcement of the collection of the deficiency taxes per abovementioned FDDA through summary remedies provided for by laws without further notice.

Please address all your communications and concerns to the said office.

Very truly yours,

TERESITA M. DIZON
Assistant Regional Director
Officer-In-Charge

4. 4.16

RR8-1/NGS/RCM/nml
LOA No. 00039171

A scrutiny of said Letter dated March 10, 2016 reveals that there is **nothing therein which indicates that it is the final decision of the CIR on CLIPI's administrative appeal** of the Final Decision on Disputed Assessment (FDDA) dated September 6, 2013 issued by Regional Director Nestor S. Valeroso of Revenue Region No. 8.[1]

[1] CTA Case No. 9607 Docket, Vol. I, pp. 39-42.

Section 3.1.5 of Revenue Regulations (RR) No. 12-99 provides that a taxpayer may opt to appeal the decision of the CIR's duly authorized representative within thirty (30) days from receipt thereof **either to the CTA or to the CIR**. The same provision provides that if the taxpayer decides to elevate the protest to the CIR within thirty (30) days from receipt of the decision of the CIR's duly authorized representative, **the protest shall be decided by the CIR**, to wit:

> "SECTION 3. Due Process Requirement in the Issuance of a Deficiency Tax Assessment. –
>
> xxx xxx xxx
>
> 3.1.5 Disputed Assessment. — The taxpayer or his duly authorized representative may protest administratively against the aforesaid formal letter of demand and assessment notice within thirty (30) days from date of receipt thereof. xxx
>
> xxx xxx xxx
>
> **In general, if the protest is denied, in whole or in part, by the Commissioner or his duly authorized representative, the taxpayer may appeal to the Court of Tax Appeals within thirty (30) days from date of receipt of the said decision**, otherwise, the assessment shall become final, executory and demandable: Provided, however, that **if the taxpayer elevates his protest to the Commissioner within thirty (30) days from date of receipt of the final decision of the Commissioner's duly authorized representative**, the latter's decision shall not be considered final, executory and demandable, in which case, **the protest shall be decided by the Commissioner**." *(Boldfacing and underscoring supplied)*

In the present case, CLIPI chose to elevate its protest of the FDDA issued by Regional Director Valeroso to the CIR on October 9, 2013. Thus, **it is the duty of the CIR to decide** on the protest as categorically specified in Section 3.1.5 of RR No. 12-99.

The power to decide an administrative appeal of the decision rendered by the CIR's duly authorized representative may not be delegated by the CIR to any other officer - - much more to the office whose decision is the very subject matter of the appeal. **The personal judgment and discretion of the CIR is required in deciding the appeal.** Truth to tell, there is nothing in Section 3.1.5 of RR No. 12-99 which gives the CIR the power to substitute another in the CIR's place, thus, the CIR cannot delegate this duty to another. On this point, the pronouncement in *NPC Drivers and Mechanics Association, (NPC DAMA) vs. The National Power Corporation*[2] is instructive, *viz.*:

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[2] G.R. No. 156208, September 26, 2006.

> "We agree with petitioners. In enumerating under **Section 48 those who shall compose the National Power Board of Directors, the legislature has vested upon these persons the power to exercise their judgment and discretion in running the affairs of the NPC**. Xxx. It is to be presumed that in naming the respective department heads as members of the board of directors, the legislature chose these secretaries of the various executive departments on the basis of their personal qualifications and acumen which made them eligible to occupy their present positions as department heads. **Thus, the department secretaries cannot delegate their duties as members of the NPB, much less their power to vote and approve board resolutions, because it is their personal judgment that must be exercised in the fulfillment of such responsibility**.
>
> Xxx, the rule enunciated in the case of *Binamira v. Garrucho* is relevant in the present controversy, to wit:
>
> > **An officer to whom a discretion is entrusted cannot delegate it to another, the presumption being that he was chosen because he was deemed fit and competent to exercise that judgment and discretion, and unless the power to substitute another in his place has been given to him, he cannot delegate his duties to another.**
>
> Xxx." *(Boldfacing and underscoring supplied)*

Furthermore, considering that the FDDA (subject matter of the appeal to the CIR) emanated from Revenue Region No. 8, it was improper for the said office to itself decide on the appeal involving its own decision. **Stated differently, the right of CLIPI to due process was violated and the very essence of appeal was rendered nugatory as the office which rendered the decision being appealed from is the one which acted on the appeal of said decision.**

The essence of an appeal by a taxpayer is to bring up for review by the CIR the errors which the taxpayer perceives as having been committed by the Regional Director - a subordinate official. By its very nature, proceedings on appeal recognizes the hierarchic order between the Regional Director whose decision is assailed and the CIR as the reviewing authority. **Indeed, to allow the Regional Director to review "on appeal" his own decision - which the taxpayer assails as erroneous - tramples upon the right of the taxpayer to appellate due process or the right to be heard by an impartial reviewing authority.**

Records reveal that CLIPI, upon receipt of the Letter dated March 10, 2016 issued by Assistant Regional Director (Officer-In-Charge)

Dizon wrote the CIR a Letter dated April 26, 2016 inquiring on whether the aforesaid March 10, 2016 Letter of Assistant Regional Director Dizon constitutes the CIR's final decision on CLIPI's administrative appeal of the FDDA. CLIPI's April 26, 2016 Letter to the CIR is reproduced hereunder:

CEBU LIGHT
INDUSTRIAL PARK
Mactan, Cebu, Philippines

EXHIBIT P-31
NOV 08 2017
PETITIONER

CERTIFIED TRUE COPY

BUREAU OF INTERNAL REVENUE
RECEIVED
APR 28 2016
Office of the Commissioner

26 April 2016

Bureau of Internal Revenue
BIR National Office Bldg.
BIR Road, Diliman
Quezon City

Attention : **Commissioner Kim S. Jacinto-Henares**

Re : **CEBU LIGHT INDUSTRIAL PARK, INC. ("CLIP") –**
Request for Confirmation
Denial of the Motion for Reconsideration / Administrative Appeal

Dear Madame Commissioner:

We write this letter following the correspondence received from Asst. Regional Director, Ms Teresita M. Dizon (OIC - Asst. Regional Director of Revenue Region No. 8) in connection with our Request for Reconsideration/Administrative Appeal. More specifically, we would like request confirmation from your good office that the letter of denial issued by Ms. Teresita M. Dizon, OIC - Asst. Regional Director of Revenue Region No. 8 in connection with our Request for Reconsideration/Administrative Appeal[1] is considered the **final decision of the Commissioner.**

Based on the letter received by CLIP last April 1, 2016, CLIP was informed that its protest letter was received by your good office and that said letter was forwarded to the Regional Office. The letter further stated that CLIP's request for re-investigation was granted but unfortunately, it was unable to refute the findings in the FDDA. A copy of said letter is hereto attached as **Annex "A"**.

It is worthy to note that the letter notice of denial was signed by the OIC-Asst. Regional Director of Revenue Region 8 despite Sec.3.1.4 of RR No. 12-99 (as amended by RR 18-2013) which requires the denial to be made by the Commissioner.

Considering that the denial letter came from the OIC - Asst. Regional Director and not from the Office of the Commissioner, we would like to respectfully request for confirmation that said denial letter in connection with our Request for Reconsideration/Administrative Appeal is considered the **final decision of the Commissioner of Internal Revenue.** Said confirmation from your good office is essential in determining CLIP's available remedies under the law.

*** *** ***

We trust that our reasonable request will merit your favorable consideration. Should you have questions or clarifications, please do not hesitate to contact the undersigned.

[1] Duly filed on October 10, 2013.

CERTIFIED TRUE COPY
Diana Fedeja
CIR
NOV

CEBU LIGHT INDUSTRIAL PARK, INC.
A member of the ICCP Group
17/F Robinsons Summit Center, 6783 Ayala Avenue, 1226 Makati City, Philippines
Tel: (+632) 790-2200 • Fax: (+632) 856-6623; 856-6916

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Despite the CIR's receipt of the aforesaid April 26, 2016 Letter on the same date, for reasons known only to the CIR, the CIR failed to confirm to CLIPI that the March 10, 2016 Letter of Assistant Regional Director Dizon constitutes the CIR's final decision on CLIPI's administrative appeal of the FDDA. Had the CIR replied to CLIPI's April 26, 2016 Letter and confirmed that the March 10, 2016 Letter of

Assistant Regional Director Dizon is indeed the CIR's final decision on CLIPI's administrative appeal, CLIPI could have appealed the same to the CTA within thirty (30) days from its receipt thereof on April 10, 2016.

Time and again, the Supreme Court has reminded the CIR that taxpayers should not be left in quandary; and that taxpayers must be informed of the CIR's actions in order that taxpayers may take timely recourse against the same. The pronouncement in *Lascona Land Co., Inc. vs. Commissioner of Internal Revenue*[3] is enlightening, *viz.*:

> "Xxx. It is imperative that the taxpayers are informed of its action in order that the taxpayer should then at least be able to take recourse to the tax court at the opportune time. As correctly pointed out by the tax court:
>
> > xxx to adopt the interpretation of the respondent will not only sanction inefficiency, but will likewise condone the Bureau's inaction. This is especially true in the instant case when despite the fact that respondent found petitioner's arguments to be in order, the assessment will become final, executory and demandable for petitioner's failure to appeal before us within the thirty (30) day period."

It would be the height of injustice if the Court would condone the CIR's inaction on CLIPI's request for confirmation on whether March 10, 2016 Letter of Assistant Regional Director Dizon is the CIR's final decision on CLIPI's administrative appeal specially since such inaction would have the effect of depriving CLIPI of its right to timely appeal to the CTA the March 10, 2016 Letter of Assistant Regional Director Dizon. **As aforestated, CLIPI opted to seek such confirmation in good faith since it is downright irregular for the Regional Office to act on an appeal of its own "decision" purportedly acting for and on behalf of the CIR.**

Considering that CLIPI did not receive any confirmation from the CIR, CLIPI aptly treated the Preliminary Collection Letter (PCL) dated April 20, 2017,[4] which it received on <u>May 5, 2017</u>, as the CIR's final decision on its administrative appeal. Thus, CLIPI filed a Petition for Review before the CTA on <u>June 2, 2017</u>.[5]

In *Oceanic Wireless Network Inc. vs. Commissioner of Internal Revenue*,[6] the Supreme Court pronounced that a decision is considered appealable to the CTA when its language is clear and

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[3] G.R. No. 171251, March 5, 2012.
[4] CTA Case No. 9607 Docket, Vol. I, p. 38.
[5] CTA Case No. 9607 Docket, Vol. I, pp. 12-35.
[6] G.R. No. 148380, December 9, 2005.

unequivocal that the same constitutes the BIR's final determination of the disputed assessment.

An examination of the PCL dated April 20, 2017 shows that it made a clear demand for payment of the alleged tax liabilities of CLIPI, to wit:

REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS
INTERNAS
Collection Division

PCL-2017-04-00002

April 20, 2017

PRELIMINARY COLLECTION LETTER

CEBU LIGHT INDUSTRIAL PARK, INC.
17F ROBINSONS SUMMIT CENTER
6783 AYALA AVENUE, MAKATI CITY 1226
TIN: 004-668-587-000

Sir/Madam;

Our records show that Assessment Notice was issued to you for the collection of your internal revenue tax liability/ties which remains unpaid to date, described as follows:

Taxable Year : 12/31/2005
Ass./Demand No. : 39171-50-09-0042
Kind of Tax : IT/WE/DS
Date Issued : 09/06/2013

Tax Type	Basic(Php)	Surcharge	Interest (Php)	Compromise Penalty	Total Amount Due(Php)
IT	354,544.88	-	532,497.27	-	887,042.15
WE	646,944.36	-	1,003,561.36	-	1,650,505.72
DS	991,038.00	495,519.00	1,542,761.07	-	3,029,318.07
TOTAL	1,992,527.24	-	3,078,819.70	-	5,566,865.94

Note: Interest and total amount due will be adjusted up to the date of actual payment.

To avoid accumulation of interest and surcharges, it is requested that you pay the aforesaid tax liability/ties within ten (10) days from receipt hereof, at the Collection Division, 3rd Floor, BIR Building, 313 Sen. Gil J. Puyat Avenue, Makati City. However, if payment had already been made, please send or bring to us copies of the receipts of payment together with this letter to be the basis for cancelling/closing of your tax liability/ties. Otherwise, we shall be constrained to enforce the collection thereof, through the administrative summary remedies provided for by law, without further notice.

We will appreciate your preferential attention hereon.

Very truly yours,

LUISA M. LABAD
OIC-Asst. Chief, Collection Division

In reply, please contact:

THELMA G. SALVADOR
Collection Division - Tel. No. 856-6808/856-6815

Received 5/5/2017 0000000038
Atty. Diana Batallier-Simbulan

Judging from the tenor of the PCL, CLIPI was correct in treating the same as the CIR's final decision on its administrative appeal. CLIPI had thirty (30) days from receipt of the PCL on May 5, 2017 within

which to file its appeal with the CTA. Thus, the filing of CLIPI's Petition for Review with the Court in Division on June 2, 2017 was timely made.

I am not unaware of the ruling in *Light Rail Transit Authority vs. Commissioner of Internal Revenue*[7] (*LRTA* case) which was the basis of Justice Cui-David in her Dissenting Opinion in treating the March 10, 2016 Letter of Assistant Regional Director Dizon as the CIR's final decision. I humbly submit that the doctrine laid down in the *LRTA* case is inapplicable herein.

In the *LRTA* case, the PCL, Final Notice Before Seizure (FNBS) and Warrant of Distraint and/or Levy were issued **pending the resolution of the taxpayer's appeal of the FDDA**. More than two (2) years after aforesaid documents were issued, the Regional Director, acting on the May 6, 2011 appeal of LRTA to the CIR, issued a **Letter dated June 30, 2014** declaring the assessment final, executory, and demandable for LRTA's failure to submit the required documents. LRTA received a copy of the June 30, 2014 Letter on August 12, 2014. Hence, the Supreme Court ruled that the Petition for Review filed by LRTA before the CTA on September 11, 2014 was timely made. In considering the appeal as timely filed, the Supreme Court said:

> "Here, there was inaction on the part of the respondent on the petitioner's appeal of the Final Decision on a Disputed Assessment. And under the circumstances, this Court finds that the petitioner genuinely chose to await the Commissioner's final decision on its appeal. **To our mind, the option was made in good faith, not as an afterthought or 'legal maneuver' to claim that the assessment had not yet become final.** This is shown by the petitioner's replies to the Revenue District Officer when the latter issued the Preliminary Collection Letter and Final Notice Before Seizure. In both reply letters, petitioner said that 'it will act on the matter as soon as we receive the Commissioner's decision on our appeal.' **Indeed, petitioner filed the Petition for Review with the Court of Tax Appeals only after the issuance of the June 30, 2014 Letter that decided its May 6, 2011 appeal to the Office of the Commissioner.**
>
> xxx
>
> Neither can the 30-day period for filing a petition for review be reckoned from petitioner's receipt of any of the following issuances: the Preliminary Collection Letter, the Final Notice Before Seizure, the Warrant of Distraint and/or Levy, the April 4, 2013 Letter reconsidering the issuance of the Warrant of Distraint and/or Levy, and the June 9, 2014 Letter dropping the request for reconsideration of the Warrant of Distraint and/or Levy. Like the Final Decision on Disputed Assessment, **all of these were not final decisions on the appeal by the Commissioner of Internal Revenue**. They remained

[7] G.R. No. 231238, June 20, 2022.

> tentative given the **pendency of the petitioner's appeal** with the Office of the Commissioner. More importantly, all of these were issued on the premise that 'delinquent taxes' exist, an incorrect premise. **To repeat, the assessment was still pending appeal with the Office of the Commissioner when these issuances were made. The Preliminary Collection Letter, the Final Notice Before Seizure, the Warrant of Distraint and/or Levy, the April 4, 2013 Letter reconsidering the issuance of the Warrant of Distraint and/or Levy, and the June 9, 2014 denying the request for reconsideration all emanated from a non-demandable assessment. As such, all were void and should be of no force and effect.**" *(Boldfacing supplied)*

As the PCL, Final Notice Before Seizure (FNBS) and Warrant of Distraint and/or Levy were issued **before** the resolution by the CIR of the taxpayer's appeal of the FDDA, the Supreme Court held that the thirty (30)-day period to appeal to the CTA could not be reckoned from receipt thereof but from LRTA's receipt of the June 30, 2014 Letter which **resolved the appeal** of the FDDA.

In the present case, the PCL was issued **after** the filing of CLIPI's **Letter dated April 26, 2016** inquiring on whether the aforesaid March 10, 2016 Letter of Assistant Regional Director Dizon constitutes the CIR's final decision on CLIPI's administrative appeal of the FDDA. The query was reasonably made because an appeal to the CIR is expectedly and legally resolved by the CIR himself. As oft-repeated, the CIR failed to respond to CLIPI's **April 26, 2016 Letter**. Instead of receiving a response from the CIR, CLIPI received the PCL on May 5, 2017. Given the foregoing circumstances, **CLIPI was correct in treating the PCL as the final decision of the CIR on its administrative appeal. Indubitably, the action of CLIPI is characterized no less by good faith (similar to the situation obtaining in LRTA) and not as an "afterthought or 'legal maneuver' to claim that the assessment had not yet become final".**

In fine, I submit that the Court in Division did not err in ruling that CLIPI timely filed its Petition for Review and that it had jurisdiction over the same.

All told, I CONCUR with the *ponencia*.

ROMAN G. DEL ROSARIO
Presiding Justice

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB NO. 2466** (CTA Case No. 9607)
- versus -	Present: **DEL ROSARIO,** *P.J.,* **CASTAÑEDA, JR., UY, RINGPIS-LIBAN, MANAHAN, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID,** *and* **FERRER-FLORES,** *JJ.*
CEBU LIGHT INDUSTRIAL PARK, INC., Respondent.	Promulgated: MAR 0 8 2023 11:10am

x - x

CONCURRING OPINION

RINGPIS-LIBAN, *J.*:

With due respect, I concur with the *ponencia* that that the First Division correctly ruled that the Preliminary Collection Letter ("PCL") dated April 20, 2017 signed by the OIC-Assistant Chief, Collection Division of Revenue Region ("RR") No. 8 Makati is the final decision of the Commissioner of Internal Revenue ("CIR") which is appealable to the Court of Tax Appeals ("CTA"), though for a different reason.

Jurisprudence is clear that the language used and the tenor of the letter indicates whether or not the same constitutes as the final decision of the CIR on a disputed assessment.[1] In fact, the Supreme Court has time and again reminded

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1 *See* Oceanic Wireless Network, Inc. v. Commissioner of Internal Revenue, Et. Al., G.R. No. 148380, December 09, 2005; Commissioner of Internal Revenue v. Isabela Cultural Corporation, G.R. No. 135210, July 11, 2001; Commissioner of Internal Revenue v. Avon Products Manufacturing, Inc., G.R. Nos. 201398-99, October 03, 2018; Commissioner of

the CIR to indicate, in a clear and unequivocal language, whether the action on a disputed assessment constitutes the final determination in order for the taxpayer concerned to determine when his or her right to appeal to the CTA accrues.[2]

In the case at bar, there was nothing in the March 10, 2016 Letter, issued by Ms. Teresita M. Dizon, then Assistant Regional Director of RR No. 8 Makati, which states that it is the final decision of the CIR on Respondent's appeal of the FDDA. There was also no demand for payment, failure of which will result to the collection of the alleged deficiency taxes. In other words, the Letter did not demonstrate a character of finality such that there can be no doubt that the CIR had already made a conclusion to deny Respondent's request and he had the clear resolve to collect the subject taxes, unlike in the case of *Commissioner of Internal Revenue v. Avon Products Manufacturing, Inc.*[3]

The March 10, 2016 Letter is vague in its tenor and Petitioner should not be allowed to benefit from this ambiguity. Respondent should not speculate as to which action constitutes the decision appealable to the CTA. By contrast, the April 20, 2017 PCL is definite in its demand for payment and the collection of taxes through legal remedies.

I do not agree however on Presiding Justice Roman G. Del Rosario's position in his Concurring Opinion that the power to decide an administrative appeal of the decision rendered by the CIR's duly authorized representative may not be delegated by the CIR to any other officer. The general rule is that the CIR may delegate any power vested upon him by law to division chiefs or to officials of higher rank. The act of deciding an administrative appeal of the decision rendered by the CIR's duly authorized representative did not fall under any of the exceptions that have been specified as non-delegable in Section 7 of the Tax Code, as follows:

> "(a) The power to recommend the promulgation of rules and regulations by the Secretary of Finance;
>
> (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

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Internal Revenue v. V.Y. Domingo Jewellers, Inc., G.R. No. 221780, March 25, 2019; Allied Banking Corporation v. Commissioner of Internal Revenue, G.R. No. 175097, February 05, 2010.

2 Allied Banking Corporation v. Commissioner of Internal Revenue, G.R. No. 175097, February 05, 2010; Surigao Electric Co., Inc. v. Court of Tax Appeals, Et Al., G.R. No. L-25289, June 28, 1974.

3 G.R. Nos. 201398-99, October 03, 2018.

> taxes of Five hundred thousand pesos (Php500,000) 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."

From all the foregoing, I vote to affirm the Decision dated September 16, 2020 and Resolution dated February 26, 2021 of the First Division in CTA Case No. 9607.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA *EB* NO. 2466** (CTA Case No. 9607)
	Present:
-versus-	**DEL ROSARIO**, *PJ*, **UY**, **RINGPIS-LIBAN**, **MANAHAN**, **BACORRO-VILLENA**, **MODESTO-SAN PEDRO**, **REYES-FAJARDO**, **CUI-DAVID**, *and* **FERRER-FLORES**, *JJ*.
CEBU LIGHT INDUSTRIAL PARK, INC., *Respondent.*	Promulgated: MAR 0 8 2023 11:10 am

x- -x

DISSENTING OPINION

CUI-DAVID, J.:

With high respect to my esteemed colleague Justice Marian Ivy F. Reyes-Fajardo, I vote to grant the instant *Petition for Review* on the ground that respondent's *Petition for Review* filed before the Court in Division had been filed *out of time*.

Jurisdiction is defined as the power and authority to hear, try, and decide a case. In order for the court or an adjudicative body to have the authority to dispose of the case on the merits, it must acquire jurisdiction over the subject matter. It is axiomatic that jurisdiction over the subject matter is conferred by *law*.[1] It should be exercised precisely by the person in

[1] *Velasquez, Jr. v. Lisondra Land, Inc.*, G.R. No. 231290, 27 August 2020, citing *Mitsubishi Motors Philippines Corporation v. Bureau of Customs*, 760 Phil. 954 (2015), citing *Philippine Coconut Producers Federation, Inc. v. Republic*, 679 Phil. 508 (2012); Spouses Genato v. Viola, 625 Phil. 514 (2010); *Perkin Elmer Singapore Pte. Ltd. v. Dakila Trading Corp.*, 556 Phil. 822 (2007); *Allied Domecq Philippines, Inc. v. Villon*, 482 Phil. 894 (2004); Katon v. Palanca, Jr., 481 Phil. 168 (2004); and Zamora v. CA, 262 Phil. 298 (1990).

authority or body in whose hands it has been placed by the law; otherwise, acts of the court or tribunal shall be void and with no legal consequence.[2]

Section 228 of the NIRC of 1997, as amended, provides for the procedure to be observed in issuing and protesting tax assessments, *viz.*:

> **Sec. 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 one hundred eighty (180)-day period**; otherwise, the decision shall become final, executory and demandable.[3]

Implementing the above provision, Section 3.1.4 of Revenue Regulations ("**RR**") No. 12-1999,[4] as amended by RR No. 18-2013,[5] states:

> 3.1.4 Disputed Assessment. —
>
> ... ...
>
> **If the protest is denied**, in whole or in part, by the [CIR's] duly authorized representative, the taxpayer may either: (i) appeal to the Court of Tax Appeals (CTA) within thirty (30) days from date of receipt of the said decision; ***or*** **(ii) elevate his protest through request for reconsideration to the [CIR] within thirty (30) days from date of receipt of the said decision.** No request for reinvestigation shall be allowed in administrative appeal and only issues raised in the decision of the [CIR's] duly authorized representative shall be entertained by the [CIR].
>
> ...
>
> If the protest or administrative appeal, as the case may be, is **denied**, in whole or in part, by the [CIR], the taxpayer may appeal to the CTA within thirty (30) days from date of receipt of the said decision. Otherwise, the assessment shall

---

[2] *Del Monte Land Transport Bus, Co. v. Armenta*, G.R. No. 240144, 3 February 2021.
[3] Emphasis and underscoring supplied.
[4] Implementing the Provisions of the National Internal Revenue Code of 1997 Governing the Rules on Assessment of National Internal Revenue Taxes, Civil Penalties and Interest and the Extra-Judicial Settlement of a Taxpayer's Criminal Violation of the Code Through Payment of a Suggested Compromise Penalty, 6 September 1999.
[5] Amending Certain Sections of Revenue Regulations No. 12-99, 28 November 2013.

become final, executory and demandable. **A motion for reconsideration of the [CIR's] denial of the protest or administrative appeal, as the case may be, shall not toll the thirty (30)-day period to appeal to the CTA.**

If the protest or administrative appeal **is not acted upon by the [CIR] within one hundred eighty (180) days** counted from the date of filing of the protest, the taxpayer may either: (i) appeal to the CTA within thirty (30) days from after the expiration of the one hundred eighty (180)-day period; or (ii) await the final decision of the [CIR] on the disputed assessment and appeal such final decision to the CTA within thirty (30) days after the receipt of a copy of such decision.

It must be emphasized, however, that in case of inaction on protested assessment within the 180-day period, the option of the taxpayer to either: (1) file a petition for review with the CTA within 30 days after the expiration of the 180-day period; or (2) await the final decision of the [CIR] or his duly authorized representative on the disputed assessment and appeal such final decision to the CTA within 30 days after the receipt of a copy of such decision, are mutually exclusive and the resort to one bars the application of the other.[6]

Accordingly, if the taxpayer's protest against the Formal Letter of Demand ("**FLD**")/Final Assessment Notice ("**FAN**") is denied, the taxpayer may either:

1. Appeal to the CTA within 30 days from the date of receipt of the FDDA; or

2. File an administrative appeal, by elevating the protest through a request for reconsideration, to the CIR within 30 days from the date of receipt of the said decision.

The filing of an administrative appeal with the CIR shall toll the 30-day period to appeal to the CTA, and the denial of the administrative appeal is the one appealable to the CTA.

If the CIR denies the administrative appeal, the taxpayer may appeal to the CTA within 30 days from the date of receipt of the said decision. Otherwise, the assessment shall become final, executory, and demandable. A motion for reconsideration of the CIR's denial of the administrative appeal shall not toll the 30-day period to appeal to the CTA.

[6] Emphasis and underscoring supplied.

In the instant case, records reveal the following sequence of events between petitioner and respondent, to wit:

Date	Correspondence
14 January 2009	Respondent received a FAN.
9 February 2009	Respondent filed a *Formal Protest/Request for Reconsideration and Reinvestigation* with the BIR.
10 September 2013	Respondent received the *FDDA* dated 6 September 2013, signed by Regional Director Nestor S. Valeroso, finding it liable to pay the assessed deficiency income tax, EWT, and DST, in the aggregate amount of ₱5,566,865.94.
9 October 2013	Respondent appealed the FDDA to then CIR Kim Jacinto-Henares.
10 April 2016	Respondent received a letter dated 10 March 2016 from Ms. Teresita M. Dizon, Assistant Regional Director, Officer-in-Charge of RR No. 8, Makati, in reference to respondent's protest letter dated October 9, 2013 against the FDDA dated September 6, 2013.
26 April 2016	Respondent wrote petitioner and sought confirmation whether the letter of Ms. Dizon is his final decision on the matter.
5 May 2017	Respondent received the PCL dated 20 April 2017 issued by the OIC-Assistant Chief, Collection Division of RR No. 8, pending receipt of any reply from petitioner on the letter dated 26 April 2016.

Petitioner claims that *ARD Dizon's Letter*, which respondent received on 10 April 2016, was his *final decision* in this case. According to petitioner, the 30-day period to file the *Petition for Review* before the CTA ended on 10 May 2016, under Section 228 of the NIRC of 1997, as amended.[7] Hence, the assessment was already *final, executory, and demandable* when respondent filed its *Petition for Review* before the Court in Division on 2 June 2017.

On the other hand, respondent maintains that the said *Petition for Review* was timely filed, considering that it was filed on 2 June 2017, or within 30 days from its receipt of the *PCL* on 5 May 2017.

I agree with petitioner.

[7] Par. 6 of the Discussion, Petition for Review *En Banc*, p. 8.

For clarity, the full text of *ARD Dizon's Letter*, which petitioner asserts to be the *final decision* appealable to the CTA, is reproduced below: [8]

ANNEX "Q"

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Revenue Region No. 8 – Makati

MAR 10 2015

The President
CEBU LIGHT INDUSTRIAL PARK INC.
17/F Robison Summit Central, 6783 Ayala Avenue,
Makati City
TIN: 004-668-587-000

Sir/Madam:

This has reference to your protest letter dated October 9, 2013 duly received by the Office of the Commissioner on October 10, 2013 and was forwarded to this office on November 12, 2013 concerning your protest to our Final Decision on Disputed Assessment (FDDA) dated September 6, 2013 representing deficiency **Income Tax, Expanded Withholding Tax** and **Documentary Stamp Tax** in the amounts of P887,042.15, P1,650,505.72 and P3,029,318.07, respectively, for the taxable year **2005.**

In reply thereto, this office has granted your request for re-investigation. However, we regret to inform you that you failed to refute findings and substantiate your contentions upon re-investigation. Thus, all the issue stated and findings per Final Decision on Disputed Assessment (FDDA) is hereby reiterated pursuant to Section 228 of the National Internal Revenue Code (NIRC) as implemented by Revenue Regulations No. 12-99.

In view thereof, the entire tax docket will be forwarded to the Chief, Collection Division, this Region, under 1st Indorsement dated MAR 10 2015 for enforcement of the collection of the deficiency taxes per abovementioned FDDA through summary remedies provided for by laws without further notice.

Please address all your communications and concerns to the said office.

Very truly yours,

9.4.15

TERESITA M. DIZON
Assistant Regional Director
Officer-In-Charge

RRB-1/RGS/RCA/mvm
LOA No. 00039171

A cursory reading of the above letter shows that it was made in reply to respondent's administrative appeal or protest letter dated 9 October 2013, requesting for reconsideration and cancellation of the FDDA, which the Office of the Commissioner received on 10 October 2013, and forwarded to Ms. Dizon's office on 12 November 2013.

With due respect, contrary to the supposition of the *Concurring Opinion* of the honorable Presiding Justice Roman G. Del Rosario, the tenor of *ARD Dizon's Letter* is clear. It referred to respondent's protest letter against the FDDA. The letter reiterated the issues and findings in the FDDA due to

[8] Emphasis and underscoring supplied.

respondent's alleged failure to refute the BIR findings and substantiate its contentions upon reinvestigation.

Further, with equal respect, likewise contrary to the statement in the *Concurring Opinion* of another esteemed colleague, Associate Justice Ma. Belen M. Ringpis-Liban, that there was no clear demand, the letter further warns that the entire tax docket would be forwarded to the Collection Division **for enforcement of the collection of the deficiency taxes through summary remedies *without further notice.*** The word "demand" need not be mentioned for the demand to be clear. The fact that summary remedies are being resorted to without further notice, and that collection of deficiency taxes is being enforced, is already clear that there is already a demand to pay.

Evidently, *ARD Dizon's Letter* has a tenor of ***finality***.

Thus, it is my humble opinion that *ARD Dizon's Letter* is an unequivocal denial of respondent's administrative appeal. The language of the *Letter*, specifically the statement regarding the resort to legal remedies, unmistakably indicates the *final nature* of the determination made by the CIR of respondent's deficiency tax liability.[9] Respondent could not have been made to believe that its request for reconsideration was still pending determination in view of the enforcement of tax collection or the actual threat of seizure of its properties[10] *without further notice.*

However, instead of appealing to the Court in Division within 30 days from receipt of *ARD Dizon's Letter*, respondent opted to write[11] petitioner a request for confirmation whether the "*letter of denial* issued by Ms. Teresita M. Dizon, OIC-Assistant Regional Director of RR No. 8, in connection with its Request for Reconsideration/Administrative Appeal, is considered the ***final decision* of the Commissioner**."

The full text of respondent's letter dated 26 April 2016, is presented below:

---

[9] *Surigao Electric Co., Inc. vs. Court of Tax Appeals*, G.R. No. L-25289, 28 June 1974, 156 SCRA 517-524.
[10] See *Commissioner of Internal Revenue v. Isabela Cultural Corporation*, G.R. No. 135210, 11 July 2001.
[11] Exhibit P-31, Letter to Comm. Kim Henares dated April 26, 2016, Vol II, Division Docket, pp. 692-693.

ANNEX "P"

CEBU LIGHT
INDUSTRIAL PARK
Mactan, Cebu, Philippines

26 April 2016

BUREAU OF INTERNAL REVENUE
RECEIVED
28 2016
Office of the Commissioner

Bureau of Internal Revenue
BIR National Office Bldg.
BIR Road, Diliman
Quezon City

Attention : **Commissioner Kim S. Jacinto-Henares**

Re **CEBU LIGHT INDUSTRIAL PARK, INC. ("CLIP") –**
Request for Confirmation
Denial of the Motion for Reconsideration / Administrative Appeal

Dear Madame Commissioner:

We write this letter following the correspondence received from Asst. Regional Director, Ms Teresita M. Dizon (OIC - Asst. Regional Director of Revenue Region No. 8) in connection with our Request for Reconsideration/Administrative Appeal. More specifically, we would like request confirmation from your good office that the letter of denial issued by Ms. Teresita M. Dizon, OIC - Asst. Regional Director of Revenue Region No. 8 in connection with our Request for Reconsideration/Administrative Appeal[1] is considered the **final decision of the Commissioner**.

Based on the letter received by CLIP last April 1, 2016, CLIP was informed that its protest letter was received by your good office and that said letter was forwarded to the Regional Office. The letter further stated that CLIP's request for re-investigation was granted but unfortunately, it was unable to refute the findings in the FDDA. A copy of said letter is hereto attached as **Annex "A"**

It is worthy to note that the letter notice of denial was signed by the OIC-Asst. Regional Director of Revenue Region 8 despite Sec.3.1.4 of RR No. 12-99 (as amended by RR 18-2013) which requires the denial to be made by the Commissioner.

Considering that the denial letter came from the OIC - Asst. Regional Director and not from the Office of the Commissioner, we would like to respectfully request for confirmation that said denial letter in connection with our Request for Reconsideration/Administrative Appeal is considered the **final decision of the Commissioner of Internal Revenue**. Said confirmation from your good office is essential in determining CLIP's available remedies under the law.

... ...

We trust that our reasonable request will merit your favorable consideration. Should you have questions or clarifications, please do not hesitate to contact the undersigned.

[1] Duly filed on October 10, 2013

CEBU LIGHT INDUSTRIAL PARK, INC.
A member of the ICCP Group
17/F Robinsons Summit Center, 6783 Ayala Avenue, 1226 Makati City, Philippines
Tel: (+632) 790-2200 • Fax: (+632) 856-6823, 856-6916

The above letter shows that respondent was *fully aware* of the denial of its administrative appeal. Respondent even labeled *ARD Dizon's Letter* as the "*letter of denial*" of respondent's *Motion for Reconsideration/Administrative Appeal.* Nonetheless, it still opted *not* to interpose a *Petition for Review* before the CTA rationalizing that Ms. Dizon's letter is not the final decision of the CIR since the same was issued by the Assistant Regional Director of RR No. 8, and not by the CIR.[12]

[12] Pars. 16-17, Comment/Opposition (to the Petition for Review) dated April 15, 2021, EB docket, p. 82.

I find respondent's reasoning to be without merit.

The cases of *Oceanic Wireless Network, Inc. v. Commissioner of Internal Revenue*[13] (*Oceanic*), and *Light Rail Transit Authority v. Bureau of Internal Revenue* (*LRTA*), [14] squarely addressed this issue.

In the *Oceanic* case, the Supreme Court ruled that a demand letter for deficiency assessments issued and signed by a subordinate officer acting on behalf of the CIR is deemed the CIR's final decision and subject to an appeal to the CTA, *viz.*:

> Thus, the main issue is whether or not a demand letter for tax deficiency assessments issued and signed by a subordinate officer who was acting in behalf of the [CIR], is deemed final and executory and subject to an appeal to the [CTA].
>
> We rule in the affirmative.
>
> A demand letter for payment of delinquent taxes may be considered a decision on a disputed or protested assessment. The determination on whether or not a demand letter is final is conditioned upon the language used or the tenor of the letter being sent to the taxpayer.
>
> We laid down the rule that the [CIR] should always indicate to the taxpayer in clear and unequivocal language what constitutes his final determination of the disputed assessment, thus:
>
> > . . . we deem it appropriate to state that **the Commissioner of Internal Revenue should always indicate to the taxpayer in clear and unequivocal language whenever his action on an assessment questioned by a taxpayer constitutes his final determination on the disputed assessment**, as contemplated by Sections 7 and 11 of Republic Act No. 1125, as amended. ...
>
> In this case, **the letter of demand** dated January 24, 1991, unquestionably **constitutes the final action taken by the Bureau of Internal Revenue on petitioner's request for reconsideration when it reiterated the tax deficiency assessments due from petitioner, and requested its payment. Failure to do so would result in the "issuance of a warrant of distraint and levy to enforce its collection without further notice.**"-In addition, the letter contained a

[13] G.R. No. 148380, 9 December 2005.
[14] G.R. No. 231238, 20 June 2022.

notation indicating that petitioner's **request for reconsideration had been denied for lack of supporting documents.**

....

The demand letter received by petitioner verily signified a character of finality. Therefore, it was tantamount to a rejection of the request for reconsideration. As correctly held by the Court of Tax Appeals, "while the denial of the protest was in the form of a demand letter, **the notation in the said letter making reference to the protest filed by petitioner clearly shows the intention of the respondent to make it as [his] final decision.**"

This now brings us to the crux of the matter as to **whether said demand letter indeed attained finality despite the fact that it was issued and signed by the Chief of the Accounts Receivable and Billing Division instead of the BIR Commissioner.**

The general rule is that the [CIR] may delegate any power vested upon him by law to Division Chiefs or to officials of higher rank. He cannot, however, delegate the four powers granted to him under the [NIRC] enumerated in Section 7.

As amended by [RA] No. 8424, Section 7 of the Code authorizes the [CIR] to delegate the powers vested in him under the pertinent provisions of the Code to any subordinate official with the rank equivalent to a division chief or higher, except the following:

...

It is clear from the above provision that the act of issuance of the demand letter by the Chief of the Accounts Receivable and Billing Division does not fall under any of the exceptions that have been mentioned as non-delegable.[15]

Here, Ms. Dizon clearly indicated in the *Letter* that respondent's protest to the FDDA was referred to her office by the Office of the Commissioner. Verily, she acted under the authority or on behalf of the CIR when she issued and signed the assailed letter. As the Assistant Regional Director and Officer-in-Charge of RR No. 8, Ms. Dizon is a revenue official with the rank equivalent to a division chief or higher. Hence, her issuance of the letter does not fall under the exceptions mentioned as non-delegable powers of the CIR in the above case of *Oceanic*.

[15] Emphasis and underscoring supplied.

Like the demand letter in the *Oceanic* case,[16] Ms. Dizon's letter unquestionably constitutes the final decision or action taken by the BIR on respondent's request for reconsideration and administrative appeal. The letter's clear statements reiterating the FDDA and referring the case to the Region's Collection Division for enforcement of respondent's deficiency taxes signify a character of finality.

In the recent *LRTA* case, the Regional Director ("**RD**") issued the FDDA denying Light Rail Transit Authority's ("**LRTA**") protest against the FAN. On 6 May 2011, LRTA appealed the FDDA to the CIR. Pending resolution of the appeal to the CIR, the Officer-in-Charge of RR No. 8, Revenue District Office (RDO) No. 51 issued a PCL, a Final Notice Before Seizure (FNBS) and a Warrant of Distraint and/or Levy (WDL). The RDO subsequently declared the findings in the FDDA final and appealable. LRTA received a copy of the RDO's Letter on 17 June 2014.

Then, in a letter dated 30 June 2014, the RD, acting on the 6 May 2011 appeal of the LRTA to the CIR, again declared the case final, executory, and demandable for LRTA's failure to submit the required documents. The Supreme Court held that the RD's 30 June 2014 letter, denying LRTA's 6 May 2011 appeal on the FDDA, was the CIR's final decision on the protest that is appealable to the CTA, *viz.*:

> Subsection 3.1.5 of Revenue Regulations No. 12-99 is clear that if the protest is elevated to the respondent Commissioner of Internal Revenue, "the latter's decision shall not be considered final, executory and demandable, in which case, the protest shall be decided by the Commissioner." The Final Decision on Disputed Assessment was timely elevated to the Commissioner; hence, it never became final, executory, and demandable.
>
> Neither can the 30-day period for filing a petition for review be reckoned from petitioner's receipt of any of the following issuances: **the Preliminary Collection Letter,** the Final Notice Before Seizure, the Warrant of Distraint and/or Levy, the April 4, 2013 Letter reconsidering the issuance of the

[16] "Petitioner filed its protest against the tax assessments and requested a reconsideration or cancellation of the same in a letter to the BIR Commissioner dated April 12, 1988. Acting in behalf of the BIR Commissioner, then Chief of the BIR Accounts Receivable and Billing Division, Mr. Severino B. Buot, reiterated the tax assessments while denying petitioner's request for reinvestigation in a letter dated January 24, 1991, thus:

Note: **Your request for re-investigation has been denied** for failure to submit the necessary supporting papers as per endorsement letter from the office of the Special Operation Service dated 12-12-90.

Said letter likewise requested petitioner to pay the total amount of ₱8,644,998.71 within ten (10) days from receipt thereof, **otherwise the case shall be referred to the Collection Enforcement Division of the BIR National Office for the issuance of a warrant of distraint and levy without further notice.**" [*Emphasis supplied*]

> Warrant of Distraint and/or Levy, and the June 9, 2014 Letter dropping the request for reconsideration of the Warrant of Distraint and/or Levy. Like the Final Decision on Disputed Assessment, **all of these were *not final decisions* on the appeal by the Commissioner of Internal Revenue.** They remained tentative given the pendency of the petitioner's appeal with the Office of the Commissioner.
>
> The **June 30, 2014 Letter denying petitioner's appeal was the *final decision* on the protest that is appealable to the Court of Tax Appeals**. With petitioner having filed its Petition for Review within 30 days from receipt of the June 30, 2014 Letter, the Court of Tax Appeals had jurisdiction over the petitioner's Petition for Review.[17]

It is important to underscore that in the *Oceanic* and *LRTA* cases, it was not the CIR who denied the taxpayer's administrative appeal. In *Oceanic*, the Chief of the Accounts Receivable and Billing Division signed the demand letter, while in *LRTA*, the RD denied LRTA's 6 May 2011 appeal to the CIR.

To clarify, my citation of the *LRTA* case is not to establish that the PCL should not be the reckoning point to count the 30 days to appeal, contrary to what the *Concurring Opinion* of Presiding Justice Del Rosario seems to imply, but rather, such is cited to establish the doctrine that it **need not be the CIR** who should make the denial of the taxpayer's administrative appeal for it to be appealable to the CTA.

Further, I echo in agreement with the disquisition of Associate Justice Ringpis-Liban in her *Concurring Opinion* as to the authority of the CIR to delegate the power to decide an administrative appeal of the decision rendered by the CIR's duly authorized representative, as she cites that it does not fall under the non-delegable powers provided under Section 7 of the NIRC of 1997, as amended.[18]

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[17] Emphasis and underscoring supplied.

[18] *Section 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 Commissioner: Provided, however, That the following powers of the Commissioner shall not be delegated:
(a) The power to recommend the promulgation of rules and regulations by the Secretary of Finance;
(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.

Nonetheless, the demand and denial letters of the Accounts Receivable and Billing Division Chief and the Regional Director, respectively, were held as the CIR's final decision on the appeal. Moreover, in *LRTA*, it was held that a PCL is not the final decision on the administrative appeal with the CIR.

The majority Decision relied on the parties' Joint Stipulation of Facts and Issues ("**JSFI**"), wherein petitioner allegedly admitted that the *PCL is its final decision.* We quote:

> B. In addition to what has been admitted in their pleadings, the Parties admit the following facts:
>
> ...
>
> 3. Considering that the [Respondent] received the Preliminary Collection Letter on May 5, 2017 which is considered as the final decision of the [Petitioner] in this case, the [Respondent] has 30 days from receipt thereof to file an appeal to the CTA or until June 4, 2017.

The majority Decision further points out that under Section 4, Rule 129 of the Rules of Court, such written admission made by the party during the proceedings does not require proof, *save for a few exceptions.*

With due respect, reliance on this admission is misplaced.

First, it is axiomatic that the law does not authorize parties litigants to submit themselves, *by express stipulation,* to the jurisdiction of a particular court.[19] In contracts, for instance, such a stipulation is *void* because the *jurisdiction of the court is conferred by law.*[20] Analogously, it cannot be stated in the JSFI that the Court has jurisdiction when factual circumstances point to the fact that the Court has ***none.***

Second, granting that there is no stipulation as to jurisdiction but merely a stipulation as to whether the PCL is to be considered as the final decision of petitioner, I still find the majority opinion's reliance on the admission, not only misplaced but even dangerous.

[19] *Molina v. De la Riva,* G.R. No. 2721, 22 March 1906, 6 Phil 12-20.
[20] *Luna v. Carandang,* G.R. No. L-27145, 29 November 1968, 135 SCRA 324-329.

It is indeed well-settled that judicial admissions cannot be contradicted by the admitter, who is the party himself.[21] However, Section 4, Rule 129 of the Rules of Court is not without exceptions:

> *SEC. 4. Judicial Admissions.*— An admission, verbal or written, made by a party in the course of the proceedings in the same case, does not require proof. **The admission may be contradicted only by showing that it was made through palpable mistake or that no such admission was made**. [*Emphasis and underscoring supplied.*]

Clearly, there was a palpable mistake on the part of petitioner.

In *Atlas Consolidated Mining & Development Corp. v. Commissioner of Internal Revenue*,[22] the parties stipulated that petitioner is not VAT-registered, but records, particularly its Certificate of Registration, reveal that it is. The Supreme Court ruled that the admission was made through *palpable mistake* and allowed petitioner to be considered as VAT-registered.

Similarly, in the instant case, as discussed, records reveal that *ARD Dizon's Letter* is the *final decision* of petitioner in this case and should have been regarded as such, notwithstanding petitioner's mistaken admission in the JSFI.

The Court cannot turn a blind eye on petitioner's consistency in invoking the Court in Division's lack of jurisdiction, from his *Answer* before the Court in Division, his *Motion for Early Resolution on the Issue of Jurisdiction of the Honorable Court* before the Court in Division, and the instant *Petition for Review*. The Court should have been more introspective in taking this admission as petitioner has mainly been consistent in its argumentation, other than in the parties' JSFI, that respondent's *Petition for Review* has been untimely filed before the Court in Division.

Third, it has long been a settled rule that the government is not bound by the errors committed by its agents.[23] This is particularly in matters involving taxes.[24] In *Commissioner of Internal Revenue v. Court of Appeals*, the Supreme Court emphatically held:

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[21] *Spouses Binarao v. Plus Builders, Inc.*, G.R. No. 154430, 16 June 2006, 524 SCRA 361-366.
[22] G.R. No. 134467, 17 November 1999, 376 SCRA 495-515.
[23] *Intra-Strata Assurance Corp. v. Republic*, G.R. No. 156571, 9 July 2008, 579 SCRA 631-648.
[24] *Philippine Basketball Association v. Court of Appeals*, G.R. No. 119122, 8 August 2000, 392 SCRA133-145

> It is a long and firmly settled rule of law that the Government is not bound by the errors committed by its agents. In the performance of its governmental functions, the State cannot be estopped by the neglect of its agent and officers. Although the Government may generally be estopped through the affirmative acts of public officers acting within their authority, their neglect or omission of public duties as exemplified in this case will not and should not produce that effect.
>
> Nowhere is the aforestated rule more true than in the field of taxation. It is axiomatic that the Government cannot and must not be estopped particularly in matters involving taxes. Taxes are the lifeblood of the nation through which the government agencies continue to operate and with which the State effects its functions for the welfare of its constituents. The errors of certain administrative officers should never be allowed to jeopardize the Government's financial position, especially in the case at bar where the amount involves millions of pesos the collection whereof, if justified, stands to be prejudiced just because of bureaucratic lethargy.

Fourth, there will be no violation of respondent's right to due process if petitioner's admission is stricken down. We note that the issue of jurisdiction has been adequately threshed out before the Court in Division, and respondent even filed its *Comment/Opposition (re: Motion for Early Resolution on the Issue of Jurisdiction of the Honorable Court)* on 4 April 2018. The lack of jurisdiction over respondent's *Petition for Review* before the Court in Division was likewise alleged in the instant *Petition for Review* to which respondent was able to file its *Comment/Opposition (To the Petition for Review dated April 15, 2021).*

Accordingly, the majority opinion's precarious reliance on petitioner's sole and seemingly astray admission on the JSFI and its assumption of jurisdiction over a case that has long become final and executory set a dangerous precedent of allowing *jurisdiction to be a matter of stipulation and admission.* It is my strong opinion that the Court should not allow this.

Given the foregoing legal and jurisprudential pronouncements, it points to no other conclusion that *ARD Dizon's Letter*, which respondent received on 10 April 2016, was petitioner's *final decision* on respondent's administrative appeal even if it does not bear the signature of the CIR. To reckon the 30-day period to appeal to the CTA on the date of respondent's receipt of the PCL, is erroneous.

It must be stressed that the 30-day period to appeal had long lapsed when respondent filed its *Petition for Review* with the Court in Division on 2 June 2017. To reiterate, respondent's 26 April 2016 letter request for confirmation with the CIR did not serve to extend the 30-day period to appeal.

In fine, the disputed assessment had already become final, executory, and demandable under Section 229 of the NIRC of 1997, as amended, long before 2 June 2017. Consequently, the Court in Division had no jurisdiction to take cognizance of the case and should have dismissed the appeal for being time-barred.

While the right to appeal a decision of the CIR to the CTA is a statutory remedy, the requirement that **appeal must be brought within the prescribed 30-day period is jurisdictional**.[25] The failure to perfect an appeal as required by the rules has the effect of defeating the right to appeal of a party and precluding the appellate court from acquiring jurisdiction over the case.[26]

It is a well-entrenched doctrine that an appeal is not a matter of right but is a mere statutory privilege. It may be availed of only in the manner provided by law and the rules. Thus, a party who seeks to exercise the right to appeal must comply with the requirements of the rules; otherwise, the privilege is lost. [27] Appeal is a matter of sound judicial discretion.[28]

Accordingly, when a court or tribunal has no jurisdiction over the subject matter, the only power it has is to ***dismiss*** the action.[29]

From the above disquisition, I vote to grant the *Petition for Review*.

LANEE S. CUI-DAVID
Associate Justice

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[25] *Philippine Dream Company, Inc. v. Commissioner of Internal Revenue*, G.R. No. 216044 (Notice), August 2020, citing *CIR v. Villa*, 130 Phil. 3, 7 (1968) and *RCBC v. CIR*, 524 Phil. 524, 532 (2006).
[26] *CIR vs. Fort Bonifacio Development Corporation*, G.R. No. 167606, August 11, 2010.
[27] *Lepanto Consolidated Mining Corp. v. Icao*, G.R. No. 196047, 15 January 2014, 724 SCRA 646-660, citing *BPI Family Savings Bank, Inc. v. Pryce Gases, Inc.*, G.R. No. 188365, 29 June 2011, 653 SCRA 42, 51; *National Power Corporation v. Spouses Laohoo*, G.R. No. 151973, 23 July 2009, 593 SCRA 564; *Philux, Inc. v. National Labor Relations Commission*, G.R. No. 151854, 3 September 2008, 564 SCRA 21, 33; *Cu-unjieng v. Court of Appeals*, 515 Phil. 568 (2006); *Stolt-Nielsen Services, Inc. v. NLRC*, 513 Phil. 642 (2005); *Producers Bank of the Philippines v. Court of Appeals*, 430 Phil. 812 (2002); *Villanueva v. Court of Appeals*, G.R. No. 99357, 27 January 1992, 205 SCRA 537; *Trans International v. Court of Appeals*, 348 Phil. 830 (1998); *Acme Shoe, Rubber & Plastic Corporation v. Court of Appeals*, 329 Phil. 531 (1996); and *Ozaeta v. Court of Appeals*, 259 Phil. 428 (1989).
[28] *Muñoz v. People*, G.R. No. 162772, 14 March 2008, 572 SCRA 258-270.
[29] *Velasquez, Jr. v. Lisondra Land, Inc.*, G.R. No. 231290, 27 August 2020.