REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

Sec. 2 (r) of Revenue Bulletin No. 01-03
BIR Ruling No. 1387-2018
CT-079-2021

MAR 18 2021

LUMANTA & ASSOCIATES LAW OFFICE
Suite B, 2nd Floor, Overland Park Building
No. 245 Banawe St. cor. Quezon Ave.
Quezon City

Attention: ATTY. JAN LOUENN L. LUMANTA

and

ATTY. RICHELLE H. ORPILLA

Gentlemen:

This refers to your letter dated February 04, 2019, requesting, on behalf of **Carlota Cristi Manalo Tan,** for cancellation of the Final Notice Before Seizure dated January 21, 2019 issued by Ms. Grace Evelyn A. Lacerna, Chief, Accounts Receivable Monitoring Division (ARMD), pursuant to Letter of Authority (LOA) No. dated July 28, 2011, and cancellation and withdrawal of her Deficiency Income Tax Liabilities for taxable years 2003 and 2004.

In reply, please be informed that requests for rulings on issues covered by an on-going collection proceeding is a "No Ruling Area" under Section 2 (r) of Revenue Bulletin (RB) No. 01-03 which provides, to wit:

> ***"SECTION 2. List of No-Ruling Areas.*** *— The following shall hereby be construed and identified as "No-Ruling Areas":*
>
> *xxx xxx xxx*
>
> *r) Issue/s or transactions involving directly or indirectly the same taxpayer/s which is/are the subject of an investigation, on-going audit, administrative protest, claim for refund or issuance of tax credit certificate,* ***collection proceedings****, or a judicial appeal subject to Section 3 hereunder..."*
> (Emphasis and underscoring supplied)

Thus, this Office declines to issue a definitive ruling on the issue raised.

Please be guided accordingly.

Very truly yours,

CAESAR R. DULAY
Commissioner of Internal Revenue

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