

## CTA litigation support

In case of judicial claims for tax refund or disputes on tax assessment cases which are elevated before the Court of Tax Appeals (CTA), the taxpayer has the burden of proving its entitlement for tax refund or in challenging the validity of a tax assessment. For this reason, the presentation of documentary evidence to support the taxpayer's claim for refund or dispute on the assessment is a critical component of the taxpayer's handling of the case.

In evaluating evidence presented before it, the CTA conducts a thorough review of the validity and the completeness of the documents and their relevance to the case. When a case involves voluminous documents, the process of verifying all the documentary evidence may take a very long time, delaying the resolution of a tax case. Thus, to avoid prolonged trials, the CTA usually advises the taxpayer to secure the services of an independent certified public accountant to review and verify said documents and to submit the results of its review to the court.

Punongbayan & Araullo's Tax team can assist you in complying with this requirement. **Our combined skills and knowledge in auditing and taxation enables us to make an efficient and objective evaluation of the documents relevant to your refund claims arising from erroneously paid taxes, excess creditable withholding taxes, or unutilized input value-added tax (VAT) attributable to your zero-rated sales.** Such knowledge is also useful in the review of the supporting documents and other records presented to the CTA to establish the factual basis presented by your company in relation to issues covered under the assessment raised by the Bureau of Internal Revenue (BIR).



If you would like to know more about our CTA litigation support services, please contact:

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