



Republic of the Philippines
Supreme Court
Manila

FIRST DIVISION

NOTICE

Sirs/Mesdames:

Please take notice that the Court, First Division, issued a Resolution dated February 13, 2023 which reads as follows:

“G.R. No. 256740 (*Tanduay Distillers, Inc., represented by its SVP and CFO, Nestor C. Mendones, petitioner v. Commissioner of Internal Revenue, respondent*). — This is a Petition for Review on *Certiorari*¹ seeking to reverse and set aside the October 14, 2020 Decision² and the March 22, 2021 Resolution³ of the Court of Tax Appeals (CTA) *En Banc* in CTA EB No. 2101. The CTA *En Banc* affirmed the February 7, 2019 Decision⁴ and the June 28, 2019 Resolution⁵ of the CTA Division in CTA Case Nos. 9017 and 9035, which denied Tanduay Distillers, Inc.’s (*petitioner*) petition for issuance of tax credit certificates and/or refund of erroneously paid excise taxes.

Antecedents

Petitioner is a corporation duly organized and existing under the laws of the Philippines and primarily engaged in the business of manufacturing, compounding, bottling, importing, exporting, buying or selling liquor products.⁶

¹ *Rollo*, pp. 10-63.

² *Id.* at 131-160; penned by Associate Justice Jean Marie A. Bacorro-Villena and concurred in by Presiding Justice Roman G. Del Rosario and Associate Justices Juanito C. Castañeda, Jr., Ma. Belen M. Ringpis-Liban, Catherine T. Manahan, and Maria Rowena Modesto-San Pedro; Associate Justice Erlinda P. Uy, on leave.

³ *Id.* at 161-167; penned by Associate Justice Jean Marie A. Bacorro-Villena and concurred in by Associate Justices Juanito C. Castañeda, Jr., Erlinda P. Uy, Ma. Belen M. Ringpis-Liban, Catherine T. Manahan, and Maria Rowena Modesto-San Pedro; Presiding Justice Roman G. Del Rosario, on leave.

⁴ *Id.* at 64-117; penned by Associate Justice Catherine T. Manahan and concurred in by Associate Justice Juanito C. Castañeda, Jr.

⁵ *Id.* at 120-129; penned by Associate Justice Catherine T. Manahan and concurred in by Associate Justice Juanito C. Castañeda, Jr.

⁶ *Id.* at 12.

The present case stemmed from the consolidated petitions for review filed by petitioner with the CTA Division, seeking the issuance of tax credit certificates and/or refund of erroneously paid excise taxes for the months of March and April 2013 (CTA Case No. 9017), and for the months of May, June and July 2013 (CTA Case No. 9035), in the aggregate amount of ₱1,011,896,050.42.⁷

Petitioner's claim for refund was prompted by the passage of Republic Act (R.A.) No. 10351⁸ which took effect on January 1, 2013. R.A. No. 10351 restructured the excise tax on alcohol and tobacco products, and changed the previous tax treatment of distilled spirits by removing the classification system (*i.e.* raw material and net price) upon which the specific tax was paid, into a system where all distilled spirits, regardless of source or raw material, would be subject to a specific tax per proof liter and *ad valorem* tax.⁹

To implement the provisions of R.A. No. 10351, the Bureau of Internal Revenue (*BIR*) issued Revenue Regulations (*RR*) No. 17-2012,¹⁰ the transitory provisions of which disallowed tax credit of the excise taxes paid under the old law on the raw materials inventory by the end of 2012 against the excise taxes due on the compounded liquor. Section 12(c) of RR No. 17-2012 provides:

Sec. 12. TRANSITORY PROVISIONS. – Upon the effectivity of the Act, the following transitory provisions shall be strictly observed by all concerned:

x x x x

(c) The specific tax that was paid on the physical inventory of ethyl alcohol held in possession by manufacturers of compounded liquors as of the effectivity of the Act subsequently used as raw materials in the production of compounded liquors shall not be entitled to tax credit/refund or shall not be deducted from the total excise tax due on compounded liquors.

Beginning January 1, 2013, in accordance with the new statute, petitioner paid excise taxes on the withdrawals of its compounded liquor

⁷ Id. at 13 and 18.

⁸ Entitled "AN ACT RESTRUCTURING THE EXCISE TAX ON ALCOHOL AND TOBACCO PRODUCTS BY AMENDING SECTIONS 141, 142, 143, 144, 145, 8, 131 AND 288 OF REPUBLIC ACT NO. 8424, OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED BY REPUBLIC ACT NO. 9334, AND FOR OTHER PURPOSES." Approved: December 19, 2012.

⁹ *Rollo*, pp. 84-85.

¹⁰ Prescribing the Implementing Guidelines on the Revised Tax Rates on Alcohol and Tobacco Products Pursuant to the Provisions of Republic Act No. 10351 and to Clarify Certain Provisions of Existing Revenue Regulations. Issued on December 21, 2012.

presented.¹¹ However, the Commissioner of Internal Revenue (*CIR*) later issued Revenue Memorandum Circular (*RMC*) No. 3-2013,¹² which extended the imposition of excise tax on ethyl alcohol either as (a) raw material in the production of compounded liquor or (b) the manufactured finished product. Under *RMC* No. 3-2013, both ethyl alcohol and compounded liquor are considered distinct distilled spirit products which are separately taxable items under R.A. No. 10351, and the tax paid thereon as not entitled to tax credit or refund.¹³

This interpretation of R.A. No. 10351 was, however, modified by *RMC* No. 18-2013,¹⁴ which allowed non-payment of excise tax on ethyl alcohol which were purchased **after** the issuance of *RMC* No. 3-2013, provided that it be used as raw material in the manufacture of compounded liquors, and that certain requirements, such as posting of surety bonds, are complied with.¹⁵ Nevertheless, *RMC* No. 18-2013 still explicitly disallowed tax credit/refund for taxes paid on purchases of raw materials during the effectivity of *RMC* No. 3-2013. *RMC* No. 18-2013, paragraph 9 thereof provides:

The excise tax that has already been paid on ethyl alcohol or ethanol pursuant to *RMC* No. 3-2013 shall not be entitled to tax credit/refund or shall not be deducted from the total excise tax due on compound liquors.

Petitioner thus wrote the BIR and, thereafter, the Department of Finance (*DOF*), requesting for the amendment of *RMC* No. 18-2013 by removing the provision on non-recoverability of excise taxes previously paid on raw materials.¹⁶ However, both the BIR and the *DOF* denied petitioner's request.¹⁷

Hence, on March 12, 2015, petitioner filed administrative requests for refund of excise taxes paid on the finished goods produced from the tax-paid raw materials for the months of March and April 2013, in the amount of ₱340,826,261.32, and for the months of May to July 2013, in the amount of

¹¹ *Rollo*, p. 66.

¹² Clarifying Certain Provisions of Revenue Regulations No. 17-2012 Implementing the Provisions of Republic Act No. 10351 as well as the Provisions of Revenue Memorandum Circular No. 90-2012 Providing the Initial Classifications of Alcohol and Tobacco Products. Issued on January 9, 2013.

¹³ See Taxability of Distilled Spirits under Section 3 of Revenue Regulations No. 17-2012.

¹⁴ Further Clarifying the Taxability of Distilled Spirits Provided under Revenue Memorandum Circular No. 3-2013. Issued on February 15, 2013.

¹⁵ *Rollo*, p. 15.

¹⁶ *Id.* at 16.

¹⁷ *Id.*

₱671,069,789.10.¹⁸ Thereafter, pursuant to Secs. 204(C)¹⁹ and 229²⁰ of the National Internal Revenue Code (*Tax Code*), as amended by R.A. No. 8424,²¹ petitioner filed separate judicial claims for refund on March 26, 2015 and April 30, 2015.²²

Upon motion, the petitions were consolidated by the CTA Division on September 23, 2015.²³

During the proceedings before the CTA Division, the presentation of the CIR's last witness, Revenue Officer Evangeline M. Casipe (*RO Casipe*), was dispensed with after the counsels of the parties stipulated that respondent's denial of the claim for refund was based on purely legal issues.²⁴

Ruling of the CTA Division

In its February 7, 2019 Decision, the CTA Division denied the consolidated petitions and disposed as follows:

WHEREFORE, in view of the foregoing, petitioner's Petitions for Review in CTA Case Nos. 9017 and 9035 are **DENIED** for lack of merit.

SO ORDERED.²⁵

¹⁸ Id. at 17.

¹⁹ SECTION. 204. *Authority of the Commissioner to Compromise, Abate and Refund or Credit Taxes.* — The Commissioner may —

x x x x

(C) Credit or refund taxes erroneously or illegally received or penalties imposed without authority, refund the value of internal revenue stamps when they are returned in good condition by the purchaser, and, in his discretion, redeem or change unused stamps that have been rendered unfit for use and refund their value upon proof of destruction. No credit or refund of taxes or penalties shall be allowed unless the taxpayer files in writing with the Commissioner a claim for credit or refund within two (2) years after the payment of the tax or penalty: *Provided, however*, That a return filed showing an overpayment shall be considered as a written claim for credit or refund.

²⁰ SECTION 229. *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 excessively or in any manner wrongfully collected, until a claim for refund or credit has been duly filed with the Commissioner; 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 filed after the expiration of two (2) years from the date of payment of the tax or penalty regardless of any supervening cause that may arise after payment: *Provided, however*, That the Commissioner may, even without a written claim therefor, refund or credit any tax, where on the face of the return upon which payment was made, such payment appears clearly to have been erroneously paid.

²¹ Entitled "AN ACT AMENDING THE NATIONAL INTERNAL REVENUE CODE, AS AMENDED, AND FOR OTHER PURPOSES, OTHERWISE KNOWN AS TAX REFORM ACT OF 1997." Approved: December 11, 1997.

²² *Rollo*, p. 18.

²³ Id. at 76.

²⁴ Id. at 78.

²⁵ Id. at 115.

The CTA Division invalidated the disputed transitory provisions of RR No. 17-2012, as well as the penultimate paragraph of RMC No. 18-2013, thereby upholding petitioner's right to file a claim for refund of excise taxes paid on finished goods produced from tax-paid raw materials.²⁶ Despite such declaration, however, it held that petitioner's right to claim refund for the excise taxes paid on finished goods from March 1 to March 25, 2013 had already prescribed. The CTA Division likewise found that petitioner failed to prove: (1) actual payment of the excise tax passed on by its local suppliers and the remittance thereof by its local suppliers to the BIR; and (2) that the finished goods were in fact produced from tax-paid raw materials on which the refund is based.²⁷

On February 22, 2019, petitioner filed a Motion for Reconsideration²⁸ on the ground that the CTA Division erred when it delved on the facts and the amounts of excise taxes paid despite acknowledging the parties' stipulation that the denial of the claim for refund was based purely on legal issues.²⁹ The CTA Division denied petitioner's motion in its Resolution³⁰ dated June 28, 2019.

Ruling of the CTA En Banc

In its October 14, 2020 Decision, the CTA *En Banc* affirmed the Decision and Resolution of the CTA Division.³¹ The CTA *En Banc* held that it is not bound by the issues raised by the parties especially when such matters are necessary to achieve an orderly disposition of the case.³² It likewise ruled that based on the evidence presented, petitioner failed to prove its entitlement to a tax refund or issuance of a tax credit certificate, as well as its compliance with all the documentary and evidentiary requirements for a valid claim of refund or tax credit.³³

Aggrieved, petitioner filed a Motion for Reconsideration,³⁴ but the same was denied by the CTA *En Banc* in its Resolution³⁵ dated March 22, 2021.

²⁶ Id. at 89-90.

²⁷ Id. at 136-138.

²⁸ See id. at 120.

²⁹ Id. at 121.

³⁰ Id. at 120-129.

³¹ Id. at 159.

³² Id. at 149.

³³ Id. at 151-159.

³⁴ See id. at 161.

³⁵ Id. at 161-167.

Issues

The issues submitted for the Court's consideration are the following:

- a. whether the CTA *En Banc* erred in disregarding the parties' stipulations of facts, as duly approved by the CTA Division; and,
- b. whether petitioner is entitled to the refund of excise taxes paid on finished goods produced from tax-paid raw materials in the aggregate amount of ₱1,011,896,050.42.

Petitioner primarily argues that "stipulation of facts" is of a different nature compared to "unassigned issues," as the former is likened to judicial admissions which require no proof, when entered into between parties and approved by the court.³⁶ As regards substance, petitioner argues that the evidence it presented sufficiently substantiated its claim for refund, and that there was no significant disparity between the raw materials inventory as of December 31, 2012 and the raw materials purchased from August to December 2012 that may warrant the denial of their claim for refund.³⁷

In its Comment,³⁸ the CIR, through the Office of the Solicitor General (*OSG*), argues that the CTA, in disposing the cases before it, may treat issues — may it be of fact or of law — beyond the stipulation of the parties, as it deems fit, if only for the orderly disposition of such cases.³⁹ The CIR likewise reiterated that petitioner was unable to prove compliance with all the documentary and evidentiary requirements to successfully claim for excise tax refund.⁴⁰

The Court's Ruling

After a judicious review of the records of the case, the Court resolves to deny the petition for lack of merit.

At the outset, this Court notes that the issues raised by petitioner are merely rehashed from its arguments presented before the CTA Division and the CTA *En Banc*, all of which have already been exhaustively passed upon by the courts *a quo*.

³⁶ Id. at 31.

³⁷ Id. at 51-58.

³⁸ Id. at 252-284.

³⁹ Id. at 264.

⁴⁰ Id. at 269-271.

The CTA is empowered to decide on issues beyond the stipulation of the parties.

Petitioner's primary contention is that the CTA erred when it delved into the facts relating to the amount of excise taxes that petitioner has paid despite the stipulation of facts by the parties. According to petitioner, their stipulation was in the nature of a judicial admission, which should bind not only the hands of the parties, but also the court.

Petitioner is mistaken.

It is a settled rule that the CTA is not bound strictly by the issues raised by the parties. Sec. 1, Rule 14 of the Revised Rules of the Court of Tax Appeals (*RRCTA*) provides that in deciding cases, the CTA is not limited to "issues stipulated by the parties, but may also rule upon related issues necessary to achieve an orderly disposition of the case."

In here, petitioner based its claim from the following exchanges that occurred during trial, to wit:

Atty. Yumang:

Your Honors, a while ago, Your Honors, I conferred with the counsel for the respondent, and we agreed that the respondent is willing to stipulate with me so that we could dispense the testimony of the presentation of the witness for the respondent on the following points, Your Honors; that the denial here of the application for refund is purely on a legal basis, Your Honors; that there is no issue as to the amount of excise tax paid by the petitioner in raw materials.

Justice Castañeda:

Question in the amount *ha*.

Atty. Vicente:

That is a factual issue, Your Honors.

Justice Castañeda:

Yes, factual. You are not questioning.

Atty. Vicente:

As to the legal issue, Your Honors, we admit the denial, but as to the factual findings our witness is present today.

Justice Castañeda:

Is she confirming?

Atty. Vicente:

Your Honors, maybe she can confirm.

- over -

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Witness:

Yes, Your Honors.

Justice Castañeda:

She is confirming. All right.

Atty. Yumang:

And as to the amount of excise tax paid by the petitioner on finish[ed] goods for raw material[s], there is no issue on that, Your Honors.

Justice Castañeda:

All right. Let the witness confirm that. Are you confirming that? That will be your testimony. **There is no question as to the amount.**

Witness:

Yes, Your Honors.

Justice Castañeda:

Anyway, you are under oath. Ok all right. So, stipulated as agreed by the counsels. So no need to present the witness then. In that case, we will just submit this case for decision after submission of the memoranda."⁴¹ (Emphasis supplied)

Evidently, the parties agreed to stipulate on the following: (a) that *respondent's decision to deny* the claim for refund was based on a purely legal basis; and (b) that there is no issue as to the amount of the excise taxes paid by petitioner.

Whether considered a judicial admission or not, the parties' stipulation that the basis for denial of petitioner's claim for administrative refund is purely legal, shall not deprive the CTA from making its **own** determination of facts at the judicial level. Such rings true in consideration of the CTA's power to receive evidence in the exercise of its original jurisdiction⁴² — such as the present case. In fact, jurisprudence dictates that the scope of the CTA's review covers factual findings and that the claim for refund is litigated anew at the CTA level.⁴³

As found by the courts *a quo*, the stipulation made by the parties in open court clearly contradicts the evidence on record — which is likewise

⁴¹ *Rollo*, pp. 239-241; TSN, November 27, 2017, pp. 2-4.

⁴² REVISED RULES OF THE COURT OF TAX APPEALS, Rule 12, Section 2, par. (a) reads:

SECTION 2. *Power of the Court to Receive Evidence.* — The Court may receive evidence in the following cases:

(a) In all cases falling within the original jurisdiction of the Court in Division pursuant to Section 3, Rule 4 of these Rules[.]

⁴³ *Philippine Airlines, Inc. (PAL) v. Commissioner of Internal Revenue*, 823 Phil. 1043, 1061-1062 (2018).

based on documents submitted by petitioner itself upon the filing of the petition. It would have been erroneous had the CTA relied merely on such stipulation that the denial of the administrative claim for refund was done purely on a legal basis, and that there was no question as to the amount of excise taxes paid when the documents supporting petitioner's claim for refund clearly say otherwise. In several instances, this Court has ruled to deny claims for refund or appeals against assessments notwithstanding stipulations of parties and alleged judicial admissions due to the taxpayers' failure to ultimately substantiate their respective claims.⁴⁴

Moreover, considering that petitioner filed the Petition for Review before the CTA to claim a refund on its alleged erroneous payment of excise taxes, it was incumbent upon petitioner to prove that it was, in fact, entitled to the refund. In cases filed before the CTA, which are litigated *de novo*, party-litigants must prove every minute aspect of their case.⁴⁵ Needless to state, the taxpayer claimant has the burden of proof to establish strict compliance with the conditions for the grant of tax refund or credit.⁴⁶

Ultimately however, as will be discussed below, what was fatal to petitioner's claim was not the CTA's disregard of the stipulation as to the amount of excise taxes paid, but its failure to prove its compliance with the documentary and evidentiary requirements for its claim for refund.

Petitioner failed to comply with documentary and evidentiary requirements for the entitlement to a refund.

Even if the Court were to consider the statement of RO Casipe that there is no issue as to the amount of excise taxes paid by petitioner on the ground that a judicial admission binds the CTA, the documents presented by petitioner would still fail to sufficiently prove its entitlement to a refund.

It is settled that an applicant for a tax refund or credit must prove not only entitlement to the grant of the claim under substantive law, but must also show compliance with all the documentary and evidentiary requirements thereto.⁴⁷

⁴⁴ See *Edison (Bataan) Cogeneration Corporation v. Commissioner of Internal Revenue*, 817 Phil. 495, 504-506 (2017).

⁴⁵ *Id.* at 506.

⁴⁶ *Applied Food Ingredients Company, Inc. v. Commissioner of Internal Revenue*, 720 Phil. 782, 789 (2013).

⁴⁷ *Eastern Telecommunications Philippines, Inc. v. Commissioner of Internal Revenue*, 757 Phil. 136, 144 (2015).

Excise taxes are taxes on property, imposed on goods manufactured or produced in the Philippines for domestic sales or consumption or for any other disposition and to things imported.⁴⁸ Hence, a grant of refund specific to excise tax requires that (1) the excise taxes on its raw materials and importations were paid during the period in question; and that (2) the taxpayer show that the amount of the claim is composed entirely of finished goods produced from tax-paid raw materials. This is the natural import from the language of Sec. 170 of the Tax Code over which petitioner premised its claim. Sec. 170 provides:

SEC. 170. Requirements Governing Rectification and Compounding of Liquors. – Persons engaged in the rectification or compounding of liquors shall, as the mode of conducting their business and supervision over the same, be subject to all the requirements of law applicable to distilleries: *Provided*, That where a rectifier makes use of spirits upon which the excise tax has been paid, no further tax shall be collected on any rectified spirits **produced exclusively therefrom**: *Provided, further*, That compounders in the manufacture of any intoxicating beverage whatsoever, shall not be allowed to make use of spirits upon which the excise tax has not been previously paid. (Emphasis supplied)

The Court reiterates the time-honored principle that tax refunds are construed strictly against the taxpayer, and liberally in favor of the State.⁴⁹ Hence, the law upon which the claim of refund is made, and the documents presented to prove such entitlement to the refund are construed *strictissimi juris* against the taxpayer and are *strictissimi* scrutinized.⁵⁰ Accordingly, it is incumbent upon the claimant to establish the factual basis of his or her claim for tax credit or refund.⁵¹ This petitioner failed to do.

While the CTA found that petitioner indeed erroneously paid excise taxes on the removals of compounded liquor which used tax-paid raw materials, it was unable to ascertain if the finished goods were produced from the very same raw materials that went into production for which taxes were

⁴⁸ NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED BY REPUBLIC ACT (R.A.) NO. 10963, R.A. NO. 11256, R.A. NO. 11346, R.A. NO. 11467, AND R.A. NO. 11534.

SEC. 129. Goods and Services Subject to Excise Taxes. – Excise taxes apply to goods manufactured or produced in the Philippines for domestic sales or consumption or for any other disposition and to things imported as well as services performed in the Philippines. The excise tax imposed herein shall be in addition to the value-added tax imposed under Title IV.

For purposes of this Title, excise taxes herein imposed and based on weight or volume capacity or any other physical unit of measurement shall be referred to as 'specific tax' and an excise tax herein imposed and based on selling price or other specified value of the good or service performed shall be referred to as 'ad valorem tax.'

⁴⁹ *Compagnie Financiere Sucres Et Denrees v. Commissioner of Internal Revenue*, 531 Phil. 264, 267 (2006).

⁵⁰ *M.E. Holding Corporation v. Court of Appeals*, 571 Phil. 95, 105 (2008).

⁵¹ See *Fortune Tobacco Corporation v. Commissioner of Internal Revenue*, 762 Phil. 450, 460 (2015).

already paid. The CTA also found that while the documents submitted by petitioner proved that it was charged and billed for its purchases, it however failed to show that the excise taxes were actually paid for and remitted to the BIR.

The foregoing notwithstanding, the sufficiency of petitioner's evidence to support its claim for excise tax refund, is a question of fact which is for the judicious determination by the CTA of the evidence on record.⁵² Settled is the rule that only questions of law may be raised in a petition under Rule 45 of the Rules of Court, as it is not the Court's function to analyze or weigh all over again the evidence already considered in the proceedings below.⁵³ Furthermore, factual findings of the appellate courts are final, binding, and conclusive on the parties and upon this Court when supported by substantial evidence. In fact, this doctrine finds greater significance with respect to the findings of specialized courts such as the CTA.⁵⁴

As a specialized court that is dedicated exclusively to the study and resolution of tax problems, the CTA has developed an expertise on the subject of taxation. Thus, its decisions are presumed valid in every aspect and will not be overturned on appeal, unless the Court finds that the questioned decision is not supported by substantial evidence or there has been an abuse or improvident exercise of authority on the part of the tax court.⁵⁵ In this case, the Court finds no cogent reason to depart from the findings of the CTA Division as regards petitioner's failure to comply with the documentary and evidentiary requirements for a refund, especially considering that its findings were affirmed by the CTA *En Banc*.

WHEREFORE, the instant Petition is **DENIED** for lack of merit and the CTA *En Banc*'s Decision dated October 14, 2020 and Resolution dated March 22, 2021 in CTA EB No. 2101 are **AFFIRMED**.

The petitioner's Consolidated Reply to the comment on the petition for review on certiorari is **NOTED**.

⁵² Id.

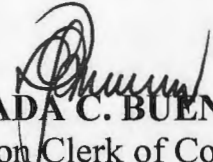
⁵³ *Lopez v. Saludo, Jr.*, G.R. No. 233775, September 15, 2021.

⁵⁴ *Philippine Airlines, Inc. (PAL) v. Commissioner of Internal Revenue*, supra note 43 at 1065.

⁵⁵ *Coca-Cola Bottlers Philippines, Inc. v. Commissioner on Internal Revenue*, 826 Phil. 329, 346-347 (2018), citing *Sitel Philippines Corporation v. Commissioner of Internal Revenue*, 805 Phil. 464, 480-481 (2017).

SO ORDERED.” *Rosario, J., on official leave.*

By authority of the Court:


LIBRADA C. BUENA
Division Clerk of Court
m2bx

by:

MARIA TERESA B. SIBULO
Deputy Division Clerk of Court

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