

Research on the Legal Relationship between Tax Treatment and Tax Penalty under the Background of Judicial Remedies

Zhifang Ma

College of Marine Law and Humanities, Dalian Ocean University, Dalian, Liaoning, China

Abstract: The diversity of tax processing decisions and tax penalty decisions, as well as the complexity of taxpayers seeking remedies, have sparked many controversies in practice and theory. There have been cases where some taxpayers file lawsuits against tax penalty decisions in order to revoke tax processing decisions. The courts have different opinions on this matter, and long-term coexistence of different opinions will hinder the unity of tax enforcement standards and the maintenance of tax management order. This article is divided into four parts. Through legal analysis of the problems exposed in the administrative penalty case of "Jushantang" Pharmaceutical Group, unique ideas are provided for the controversial practical issues, effectively promoting the prompt resolution of conflicts and social harmony and stability. The first part of this article introduces the concept and types of judicial remedies, as well as the legal basis of tax treatment and tax penalties. The legal relationship between tax treatment and tax penalties under the background of judicial relief is the research object of this article. After reasonable division, the basic theory of judicial relief is clarified, and the legislative and practical status of tax treatment and tax penalties is explored, providing theoretical support for this study. The second part elaborates on the administrative penalty case of "Jushantang" Pharmaceutical Group, extracts the core issues in the case, and raises the issue of the correlation between tax processing decisions and penalty decisions through this case. The following text will conduct a legal analysis around related administrative acts. The third part provides specific solutions to the core issues extracted from the case, by abolishing the "pre tax payment" rule and constructing an administrative self correction system to solve the problems from a legislative perspective, providing taxpayers with more comprehensive relief channels. At the same time, in judicial practice, the exercise of taxpayer relief rights is guaranteed through the court's judicial recommendations and the Supreme Court's issuance of guiding cases, and the issue of judicial disputes is resolved from the source. The fourth part draws the conclusion of the article. This article believes that due to the complexity of tax dispute relief channels and the diversity of practical situations, it is not advisable for some taxpayers to file a lawsuit against tax penalty decisions to revoke tax processing decisions, which is a way to avoid the "double pre emptive" relief rule. In response to this, the "pre tax payment" rule should be abolished, the threshold for taxpayers to seek legal remedies for tax disputes should be lowered, and the conditions for legal remedies should be relaxed.

Keywords: Tax Treatment; Tax Penalties; Legal Relationships; Judicial Remedy.

1. Overview of Tax Treatment and Tax Penalty under the Background of Judicial Remedies

The research object of this article is the legal relationship between tax processing and tax penalties under the background of judicial relief. Firstly, it is necessary to accurately understand the concept of the research object, clarify the current situation, and effectively promote the research. This section will sort out relevant theories from three aspects: the concept and types of judicial remedies, the legislative status of tax treatment and tax penalties, and the practical status of the two, as the theoretical basis of this article.

1.1. The Concept and Types of Judicial Remedies

1.1.1. The Concept of Judicial Remedies

Judicial relief refers to seeking rights relief through judicial channels. To break down this concept, the first one is the concept of justice, which refers to the special activities of national judicial organs and their practitioners exercising judicial responsibilities based on their statutory powers and applying the law to handle cases in accordance with legal procedures; Judiciary, as a means of legal implementation,

plays a crucial role in achieving legislative goals and fulfilling legal functions. The judicial organs in our country generally refer to people's courts, people's procuratorates, and broadly speaking, can also include public security departments, national security departments, judicial administrative departments, military security departments, prisons, and other organs responsible for criminal investigation tasks. The textual meaning of relief is to use money or materials to help people in financial difficulties, and at the judicial level, it refers to providing assistance to parties whose rights have been violated through judicial means.

In summary, judicial relief refers to the effective relief provided by the judicial organs against the infringement of basic rights stipulated in the Constitution and laws, providing necessary and appropriate compensation to the victims, in order to maximize the relief of their living difficulties, protect their legitimate rights and interests, and thus maintain the judicial harmony based on the balance of interests to the greatest extent possible.

1.1.2. Types of Judicial Remedies

Relief can be divided into three types: social relief, private relief, and public relief. Public relief or judicial relief can be divided into two types: public assistance relief and public power relief.

Firstly, there is public assistance relief. Public assistance

relief refers to resolving conflicts based on the influence of the public, and mediation is a typical form of public assistance relief. Mediation is a way in which the people's court and the people's mediation committee actively negotiate and resolve disputes over substantive rights and obligations between parties or multiple individuals, and through education and guidance, promote the parties to reach a consensus and resolve disputes. Next is public remedies. Public remedies mean using public power to resolve conflicts, and litigation is a typical form of public remedies. Litigation refers to the process in which a party brings the other party to a court with jurisdiction in order to resolve disputes. In addition, there is another way of relief, which is through reconsideration. Reconsideration is the act of judicial authorities reconsidering or reviewing a decision made at the request of relevant authorities and parties. The above three relief methods together constitute a judicial relief mechanism.

1.2. The Legislative Status of Tax Treatment and Tax Penalties

In tax inspection cases, tax authorities have two commonly used legal documents, namely the "Tax Handling Decision" and the "Tax Penalty Decision".

According to the Tax Collection and Administration Law of China, a tax processing decision is a document issued by the tax authority to taxpayers for the execution of tax collection and other processing decisions within a specified period of time. According to Article 56 of the Tax Inspection Work Regulations, this document is used to explain the situation where the tax authority recovers taxes, late fees, and requires the parties to fulfill their obligations from the parties involved. The tax penalty decision letter is a legal document issued by the tax authority in accordance with relevant laws and regulations, after investigating and punishing various tax violations in accordance with the law, and based on the severity of the circumstances and specific circumstances, making administrative penalty decisions. According to Article 57 of the Tax Inspection Work Regulations, this document is used to explain the situation where tax authorities impose fines, confiscate illegal gains, confiscate crime tools, confiscate unused invoices, suspend the supply of invoices, and suspend the right to export tax refunds on relevant personnel. From a legislative perspective, the content of tax treatment decision mainly involves tax matters, while the content of tax penalty decision mainly involves fine matters.

1.3. The Practice Status of Tax Treatment and Tax Penalties

In practical work, tax inspection authorities have different approaches to when tax processing decisions take effect and whether tax penalty decisions can be made if they do not take effect. Some make both tax processing decisions and tax penalty decisions, while others make tax processing decisions first and then tax penalty decisions. If a tax processing decision and a tax penalty decision are made simultaneously, the tax authorities shall jointly perform the procedures of investigation, notification, hearing, and delivery, and make and deliver decisions to taxpayers based on the same facts, in accordance with different laws, regulations, and document carriers. If the tax processing decision is made first and then the tax penalty decision is made, it shall be deemed that the tax processing decision provides a basis for the tax penalty decision. The penalty decision hearing and major collective decision-making process can only begin when the processing

decision takes effect.

The information provided by the two is also different. The content of tax processing decisions is the amount of taxes and late fees that should be paid when a tax dispute arises between the taxpayer and the tax authority. The content of the tax penalty decision is the amount of administrative penalty imposed on the taxpayer due to their illegal behavior. In theory, for tax disputes and administrative penalties, tax authorities must formulate a "Tax Handling Decision" and a "Tax Administrative Penalty Decision", which are respectively delivered to taxpayers to facilitate their exercise of rights. In practice, there are also cases where tax processing decisions include tax penalties. In this case, it is worth exploring and pondering whether taxpayers are still hindered by the "double front" relief rule when trying to remedy their own rights.

According to Article 88 of the Tax Collection and Administration Law on resolving tax disputes, before entering the administrative reconsideration procedure, the parties must first fulfill their tax obligations or provide tax guarantees. Only after the administrative reconsideration procedure can administrative litigation be filed. For tax handling decisions and tax penalty decisions that do not involve tax disputes, they are not affected by the "double front" relief rule and can be directly filed for administrative litigation without tax front and review front. In addition, due to the obstruction of the "double front" relief rule, some taxpayers are unable to apply for reconsideration of their tax treatment decisions due to their inability to pay taxes and provide guarantees. Therefore, they only file a lawsuit against the tax penalty decision, hoping to revoke the tax treatment decision through a "curve to save the country" approach. This phenomenon will also be discussed in the following text.

2. Legal Relationship and Legal Analysis between Tax Treatment and Tax Penalty

The administrative penalty case of "Jushantang" Pharmaceutical Group, which was concluded by the Intermediate People's Court of Zhangzhou City, Fujian Province in 2016, is a typical case of filing a lawsuit against the tax penalty decision in order to achieve the purpose of revoking the tax handling decision. The main basis of this case is that, given the unclear facts, insufficient main evidence, and violation of legal procedures in the tax penalty decision made by the defendant, the court believes that it should be revoked, and raises the issue of the legal relationship between tax treatment and tax penalty in this case.

2.1. Overview of the Administrative Penalty Case of "Jushantang"

Zhangguo Tax Inspection Office (2016) No. 41 "Tax Handling Decision" pointed out that Jushantang (Fujian) Pharmaceutical Group Co., Ltd. falsely issued value-added tax special invoices, fabricated bills and consistent payments, returned the bank deposit in the name of refund, and reversed the payment through the intermediary's acquisition of bank acceptance bills. Subsequently, based on the same facts and reasons as the Tax Handling Decision, the Zhangguo Tax Administration Penalty [2016] No. 36 pointed out that in the absence of real business operations, the plaintiff added additional expenses in the account books and falsely declared and paid taxes, obtaining 1255 value-added tax special

invoices falsely issued by Longxi County Zhengxin Pharmaceutical and Chenhong Pharmaceutical, constituting tax evasion, and was fined twice the amount of tax evaded.

The Intermediate People's Court of Zhangzhou City made a judgment in November 2017, stating that the defendant, the Inspection Bureau of the State Taxation Bureau of Zhangzhou City, Fujian Province, had found the facts unclear, insufficient evidence, and violated legal procedures in the Zhangguo Tax Administration Penalty Decision [2016] No. 36 made on November 25, 2016. The judgment should be revoked. Subsequently, Jushantang Pharmaceutical Group proposed to the Zhangzhou State Taxation Inspection Bureau that based on the same facts, reasons, and evidence, the tax processing decision should also be deemed to lack factual and evidential basis. They requested the Zhangzhou State Taxation Inspection Bureau to take the initiative to correct the mistake, but the Zhangzhou State Taxation Inspection Bureau did not respond. (Su Xiaorong, 2019)

2.2. Analysis of the Legal Relationship between Tax Treatment and Tax Penalty

The court, when hearing labour dispute cases in which the lawful rights and interests of workers are infringed by the mixed employment of affiliated enterprises, will mainly deal with the following three ways: Firstly, if the employment contract can be combined with a specific employer, then the employer will be solely responsible. Secondly, if a specific employer cannot be identified, the employer will be ordered to bear joint liability for the worker, and the judgment will express the joint liability or joint payment directly, without dividing the liability between the related parties. The third is to award joint and several liability to each related party.

Although the first approach is justified by the law, when an associated enterprise establishes an employment contract with a member that has no actual solvency and makes the elements of the employment relationship closely linked to it, even if the employer can be identified, the worker will only get a paper judgment, which has no practical significance for the worker's rights. The second way of dealing with the issue is to order several employers to bear joint liability to the workers, which is more of a stop-gap measure and does not solve the problem completely. The third approach is the most common one in practice, as long as the court finds that there is an "affiliated relationship" between multiple enterprises, it will require the affiliated parties to be jointly and severally liable, which reflects the biased protection of labour law towards workers. However, the application of joint and several liability should be subject to clear provisions of the law, and the law does not explicitly include joint and several liability in the case of mixed employment by associated enterprises. In addition, blindly requiring associated members to bear joint and several liability in order to protect the rights and interests of workers may, to a certain extent, lead to the abuse of joint and several liability.

2.2.1. Related Administrative Actions

From the above case, it can be seen that the fact of the Zhangzhou Intermediate People's Court's final determination of tax penalty decision is unclear, and the main evidence is insufficient. So, what is the relationship between the two when it comes to tax treatment decisions made with identical facts, reasons, and evidence? Based on the legal basis mentioned above, in practice, the tax bureau will first issue a "Tax Handling Decision" to urge taxpayers to pay taxes, and then issue a "Tax Penalty Decision" to impose administrative

penalties on taxpayers based on the facts of the case being handled. The facts of the case where the tax treatment decision is made and the tax penalty decision is made are the same. The tax treatment decision is the premise and basis of the tax penalty decision, and the author believes that the two meet the characteristics of related administrative actions.

Related administrative actions have the following three characteristics: firstly, they are interrelated with the sued administrative actions, presenting a procedural order; Secondly, compared to the subjects of the accused administrative act, the subjects involved in related administrative acts show significant differences; Thirdly, the preceding act has a certain legal effect on the following act, and the preceding act is a prerequisite for the following act. In general, related administrative actions refer to administrative actions taken by administrative authorities based on subjective or objective factors related to the accused administrative action before it occurs, in order to achieve the same legal effect as the accused administrative action. Therefore, tax processing decisions are a prerequisite and foundation for tax penalty decisions, and are related administrative actions of tax penalty decisions.

There are precedents in judicial practice that can confirm the author's viewpoint. In the administrative penalty case of Guizhou Jinxing Beer Co., Ltd., both the "Tax Handling Decision" and the "Tax Administrative Penalty Decision" issued by the Anshun National Taxation Inspection Bureau determined that the underreporting of income in Jinxing Company's account books constituted tax evasion, based on the same facts. The court determined that these two documents were related administrative acts and made a change in the judgment in this case. However, in the tax administrative penalty case of Hefei Chenyang Rubber Co., Ltd., although the "Tax Handling Decision" is also evidence of this case, the retrial court did not mention its role in factual determination in the judgment reasons. (Li Huidong, 2019) The author believes that it is not appropriate. In general, if there is no contrary evidence to overturn the facts confirmed by administrative actions, they can serve as the basis for the court to determine the facts of the case. That is, the "Tax Handling Decision" in this case can play a role in the determination of facts, and the behavior that the court did not mention is worth discussing. In summary, the author believes that the facts recognized in the tax processing decision are completely consistent with the facts of the tax penalty decision. The tax processing decision is the premise and foundation of the tax penalty decision, and the two are related administrative actions.

2.2.2. The Principle of No Complaint, No Response

Based on the above analysis, some scholars believe that if the two are related administrative actions, and if the tax penalty decision is revoked by a judgment, the facts, reasons, and evidence on which it is based are rejected by the court, then the tax treatment decision based on the same tax illegal fact clearly violates this ruling. In this case, according to the principle of judicial final ruling and the principle of judicial superiority over administrative, the tax processing decision should be corrected. The author believes that it is a fact that the two are related to administrative actions, but it is inappropriate to correct the tax treatment decision as a result. The following text will analyze the principle of non disclosure.

According to Article 86 of the Administrative Litigation Law of the People's Republic of China, the scope of court proceedings shall be consistent with the scope of the

plaintiff's lawsuit. The court shall not hear matters not raised by the plaintiff. In this case, the Jushantang Pharmaceutical Group only filed a lawsuit against the Zhangguo Tax Administrative Penalty Decision [2016] No. 36. The court should only make a judgment on this penalty decision and revoke it. For tax processing decisions that have not been reviewed and litigated, the people's court should not take the initiative to hear and make a judgment. In summary, the author believes that the fact that the two are related to administrative actions cannot serve as a basis for actively correcting tax treatment decisions. Under the principle of not suing or responding, the court only makes judgments on tax penalty decisions that have been sued.

2.2.3. Challenges and Inspirations in the Context of Judicial Relief

Based on the discussion in the context of judicial remedies in the article, after analyzing the legal relationship between tax treatment and tax penalties, the focus of the article will be on the impact of the relationship between the two on the "double front" relief rule in the tax relief mechanism.

According to Article 88 of the Tax Collection and Administration Law of the People's Republic of China, if a taxpayer is dissatisfied with the tax treatment decision and seeks remedies, they should first pay the tax to the tax authority, clear the tax before filing a review, and only after the review can they file a lawsuit. However, in practice, there are some taxpayers who, due to economic capacity issues, are unable to pay taxes in advance and therefore cannot apply for reconsideration of tax processing decisions. Therefore, by suing the tax penalty decision, they intend to "save the country on a curve" and overturn the tax processing decision. The "Jushantang" administrative penalty case mentioned above is a typical case. According to the principle of lawful administration, tax authorities should perform self correction procedures and revoke or modify erroneous administrative actions made. There is a legal basis for tax authorities to conduct self correction. According to Article 10 of the Interim Measures for Review of Tax Inspection Cases, if the main facts of the original tax processing decision are unclear, it should be revoked or partially revoked. The Zhangzhou State Taxation Bureau Inspection Bureau should, based on the court's judgment, revoke the tax processing decision made by itself, re determine the facts, apply the law, and make an accurate judgment on the behavior of Jushantang Pharmaceutical Group.

However, when administrative authorities correct their own actions based on court judgments, for taxpayers, using the tax penalty decision to revoke the tax processing decision is a way to circumvent the "double front" relief rule. Taxpayers who are unable to pay taxes or provide guarantees can file lawsuits against administrative penalties to avoid pre tax payment and achieve the goal of relieving their own rights. The legal provision of the "double pre tax" relief rule aims to ensure timely tax collection and prevent excessive litigation through pre tax payment.(*He Yan..2020*) If the tax processing decision can be revoked together, more taxpayers will avoid pre tax payment and achieve the purpose of revoking tax processing decisions through tax penalty decisions. Therefore, the purpose of pre tax payment cannot be truly achieved.

The fundamental reason for the frequent occurrence of this phenomenon is the obstruction of the "double pre tax" relief rules, especially the tax pre tax rules, to the taxpayer's right to relief. Due to the pre tax rules, taxpayers who are unable to pay taxes or provide guarantees are hindered beyond the

threshold of seeking relief, forcing them to choose the "curve rescue" approach in an attempt to complete relief and protect their own rights. At the same time, when taxpayers have doubts about the specific administrative actions of tax authorities, requiring them to pay taxes in advance or provide guarantees actually deprives taxpayers of their disposable resources and increases their financial costs. Due to the relatively advantageous position of tax authorities, even if taxpayers have objections to tax amounts or late fees, they have lost the right to equal dialogue with tax authorities through legal procedures.(*Guo Binhui.2021*)

3. The Path to Improving the Legal Relationship Between Tax Processing and Tax Penalties

This section aims to address the issues explained in the second part of this article, mainly from the perspectives of legislation and judicial practice. It proposes specific and feasible reasonable solutions such as abolishing the "tax pre payment" rule, constructing an administrative self correction system, courts providing judicial suggestions, and the Supreme Court issuing guiding cases. While ensuring the order of tax collection management, it maximizes the protection of the legitimate rights and interests of taxpayers.

3.1. Legislative Improvement of the Legal Relationship between Tax Treatment and Tax Penalties

3.1.1. Cancel the "Pre Tax Payment" Rule

The legal provisions of the Tax Collection and Administration Law on the pre tax and review procedures are the crux that troubles taxpayers in seeking relief paths. The author believes that based on the analysis of the "double pre tax" relief rule in the previous text, the "tax pre tax" rule should be abolished, the threshold for taxpayers to seek legal relief for tax disputes should be lowered, and the conditions for legal relief should be relaxed. At the same time, the design of the pre tax payment system is deeply influenced by treasury ideology, with the aim of ensuring the stability of national fiscal revenue. However, the tax rights of the state are the result of taxpayers transferring their property rights, and excessive pursuit of tax benefits can cause this transfer to be imbalanced, leading to conflicts between the state and taxpayers. Canceling the "pre tax payment" rule is an important way to reduce differences, clarify disputes, and protect rights. It can help taxpayers overcome obstacles in seeking remedies and better protect their own rights and interests.(*Zhu Feiyu.2021*)

3.1.2. Building an Administrative Self Correction System

Administrative self correction behavior refers to the act of administrative agencies correcting their own mistakes. According to the theory of public and definite power of administrative actions, specific administrative actions that have already been taken should be complied with and should not be changed by administrative authorities. Therefore, remedies for illegal administrative actions are mostly focused on reconsideration and litigation. However, when the provision of the "double front" relief rule in the previous case resulted in taxpayers using the "curve to save the country" method to remedy their own rights, the effect of reconsideration and litigation was minimal. Therefore, it is necessary to establish a self correction system for

administrative agencies. The author believes that an administrative self correction system should be established. When tax penalty decisions are revoked due to errors, tax processing decisions made based on the same fact can be self corrected by administrative authorities according to this system, and the consequences caused by erroneous administrative actions can be remedied. This fully reflects the pragmatic spirit of investigating mistakes in the administrative field of our country, provides taxpayers with more comprehensive relief channels, and effectively safeguards the interests of the people.

3.2. Improving the Legal Relationship between Tax Handling and Tax Penalties in Judicial Practice

3.2.1. The Court Makes a Judicial Recommendation

The Supreme People's Court emphasized the important role of judicial recommendations in its Opinion on Strengthening Judicial Recommendation Work. In the author's opinion, when taxpayers achieve the purpose of revoking tax treatment decisions by filing tax penalties, they should submit the tax treatment decision as the main evidence to the court. The court will evaluate it in the subsequent trial process, and taxpayers can request the court to make judicial suggestions, suggesting that the tax authorities correct the relevant tax treatment decisions, in order to protect their own rights and interests. Implement the spirit of the Supreme Court's documents and achieve the goal of maintaining social harmony and stability.

3.2.2. Guiding Cases Released by the Supreme Court

The forms of tax processing decisions and tax penalty decisions are diverse, and the ways for taxpayers to seek relief are complex, which has led to various practical and theoretical disputes, as well as conflicting judicial opinions. Long term conflicts between different opinions can endanger the unity of tax law enforcement rules and the maintenance of tax collection and management order. The Supreme People's Court has a strong guiding role in courts and administrative organs at all levels, and the guiding cases it issues have practical significance in reducing the phenomenon of "different judgments in the same case". Therefore, the author believes that the Supreme People's Court should issue guiding cases, clarify the relationship between tax collection and punishment, establish a unified judgment perspective, solve the problem of judgment differences from the source, promote the resolution of conflicts as soon as possible and social harmony and stability.

4. Conclusion

In summary, due to the complexity of tax dispute relief channels and the diversity of practical situations, it is not advisable for some taxpayers to file lawsuits against tax penalty decisions to revoke tax treatment decisions. This

article conducts a legal analysis of the problems exposed in the administrative penalty case of "Jushantang" Pharmaceutical Group, and draws the following four conclusions:

Firstly, the facts recognized in the tax processing decision are completely consistent with the facts of the tax penalty decision. The tax processing decision is the premise and foundation of the tax penalty decision, and the two are related administrative actions. Secondly, the fact that the two are related to administrative actions cannot serve as a basis for actively correcting tax treatment decisions. Under the principle of no action, the court only makes judgments on the tax penalty decisions that have been sued. Thirdly, the taxpayer's decision to file a tax penalty in order to revoke the tax processing decision is a way to circumvent the "double pre emptive" relief rule. Fourthly, the "pre tax payment" rule should be abolished, the threshold for taxpayers to seek legal remedies for tax disputes should be lowered, and the conditions for legal remedies should be relaxed.

References

- [1] Pi dongju "Differences and Writing between" Tax Treatment Decision "and" Tax Administrative Penalty Decision "[J]. Friends of the Secretary, 2005 (09): 24-26."
- [2] Wang Liping. Comparative analysis of tax administrative penalties [J]. Journal of Hunan Taxation College, 2016,29 (06): 22-23+33.
- [3] Su Xiaorong. Handling of tax treatment decisions after tax penalties are revoked by judgments [J]. Interpretation of Tax Law and Commentary on Precedents, 2019,11 (01): 248-255.
- [4] Xia Xinhua, Xie Guangli. Judicial Review Rules on the Legality Inheritance of Related Administrative Acts [J]. Administrative Law Research, 2017 (06): 104-113.
- [5] Li Huidong. Analysis of the Judgment Viewpoint on the Relationship between Tax Treatment Decisions and Penalty Decisions [J]. Interpretation of Tax Law and Commentary on Precedents, 2019,11 (01): 236-247.
- [6] He Yan. Pre administrative reconsideration, tax law certainty, and modernization of tax governance [J]. Tax Research, 2020 (04): 82-88.
- [7] Cao Shengxin, Yang Zhong. Analysis of Relevant Issues in the Connection between Tax Administrative Reconsideration and Litigation [J]. Certified Tax Agent, 2016 (10): 23-25.
- [8] Guo Binhui. Review of Procedural Issues in Administrative Law Enforcement and Judicial Trial of Tax Related Cases [J]. Finance and Accounting Monthly, 2021 (23): 128-134.
- [9] Zhu Feiyu. The Legal Nature of the Relationship between Tax Handling and Tax Penalties: Analysis and Development Based on Judgment Disputes [J]. Taxation and Economics, 2021 (01): 58-64.
- [10] Wang Taigao. On Administrative Self correction of Illegal Administrative Acts [J]. Legal Research, 2010 (12): 14-19.