REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

SONY ERICSSON MOBILE COMMUNICATIONS INTERNATIONAL AB, *Petitioner,*	**CTA Case No. 8398**
- versus-	**Members:**
	Castañeda, Jr., *Chairperson* **Casanova,** and **Cotangco-Manalastas,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	**Promulgated:** FEB 27 2014

x- x
4:05 p.m.

DECISION

COTANGCO-MANALASTAS, *J.:*

This is a claim for refund or issuance of tax credit certificate in the amount of ₱9,171,960.79, allegedly representing petitioner's unutilized input value-added tax (VAT) attributable to zero-rated sales of services for the period covering April 1, 2009 to December 31, 2009.

FACTS

Petitioner Sony Ericsson Mobile Communications International AB is a Philippine branch of Sony Ericsson Mobile Communications International AB, which is a corporation organized and existing under the laws of Sweden.[1] Petitioner is duly registered with and licensed by the Securities and Exchange Commission (SEC) to transact business in the

[1] Par. 1, Supplemental Joint Stipulation of Facts, docket, p. 156.

Philippines under SEC Company Registration No. A200208683.[2] It is also a VAT-registered entity as evidenced by its Bureau of Internal Revenue (BIR) Certificate of Registration No. SRC0000172137, with Taxpayer's Identification Number 219-660-821-000.[3] Petitioner's principal office address is at 7th Floor Octagon Building, San Miguel Avenue, Ortigas Complex, San Antonio, Pasig City.[4]

Respondent is the duly appointed Commissioner of the Bureau of Internal Revenue, the government official charged with the administration and enforcement of national internal revenue laws, including the granting of refund and tax credit of taxes erroneously or illegally collected. She holds office at the BIR National Office Building, Diliman, Quezon City.

Petitioner and Sony Ericsson Mobile Communications AB entered into a Sales Promotion and Marketing Services Agreement effective on January 1, 2006.[5]

On July 20, 2011, petitioner filed its application for issuance of tax credit certificate or refund of its alleged unutilized input VAT in the amount of ₱9,171,960.79 covering the second, third, and fourth quarters of calendar year 2009, along with supporting documents, with the Revenue District Office No. 43A-Pasig.[6]

In order to comply with the prescribed period for filing claims for refund of input VAT, petitioner filed its judicial claim for refund or issuance of tax credit certificate before this Court on December 16, 2011.

In her Answer[7] filed on February 3, 2012, respondent interposed various Special and Affirmative Defenses. Respondent basically contends that the petition for review should be dismissed because the 2nd quarter claim has already prescribed while the 3rd and 4th quarter claim were prematurely filed. Respondent argues that applying Section 112(A) and (C) of the National Internal Revenue Code and the ruling in *Commissioner of Internal Revenue vs. Aichi Forging*

[2] Exhibit "C".
[3] Exhibit "A".
[4] Par. 1, Summary of Admitted Facts, Joint Stipulation of Facts and Issues, docket, pp. 71-72.
[5] Par. 1, Supplemental Joint Stipulation of Facts, docket, p. 156; Exhibit "N".
[6] Exhibits "B" and "B-1".
[7] Docket, pp. 35-40.

Company of Asia, Inc., the petitioner's claim for refund of the 2nd quarter VAT input taxes has already prescribed. The administrative and judicial claim for refund of the 2nd quarter should have been filed on or before June 30, 2011, nevertheless, petitioner filed its administrative claim for refund on July 20, 2011 which is beyond the 2 year prescriptive period. For the 3rd and 4th quarter claim, the same have been filed prematurely. The administrative claim for refund was filed on July 20, 2011. The earliest date when the case could have been filed was December 20, 2011, after the lapse of the 120-day period from the filing of the claim for refund. However, for the 3rd quarter, the said date would have been over the two year period within which the case should have been filed. Moreover, when the petitioner filed the judicial claim for tax refund/credit with this Court without waiting for the expiration of the 120-day period given to decide on such claim, such action is tantamount to a wanton disregard of the doctrine of administrative remedies.

The pre-trial conference was set on March 1, 2012.[8] Respondent filed her Pre-trial Brief on February 22, 2012[9] while petitioner filed its Pre-trial Brief on February 27, 2012[10]. After the pre-trial conference, the parties filed their Joint Stipulation of Facts and Issues[11] on March 30, 2012 and Supplemental Joint Stipulation of Facts[12] on September 26, 2012 and November 9, 2012, which were all approved by the Court[13].

During trial, both parties presented and formally offered their respective testimonial and documentary evidence. After completion by both parties of their presentation of evidence, they were ordered by the Court to file their respective Memorandum.[14]

The case was submitted for decision on September 10, 2013, after respondent filed her Memorandum on July 19, 2013 and petitioner filed its Memorandum on September 9, 2013.[15]

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8 Notice of Pre-Trial Conference, docket, p. 42.
9 Docket, pp. 45-47.
10 Docket, pp. 48-54.
11 Docket, pp. 71-74.
12 Docket, pp. 156-158 and pp. 179-180.
13 Resolutions dated April 3, 2012, October 1, 2012, and November 14, 2012, docket, pp. 76, 161 and 182, respectively.
14 Resolution dated July 5, 2013, docket, p. 422.
15 Resolution dated September 10, 2013, docket, p. 452.

ISSUES

The issues[16] as stated in the Joint Stipulation of Facts and Issues are as follows:

> "1. Whether petitioner is entitled to refund or issuance of tax credit certificate in the amount of **NINE MILLION ONE HUNDRED SEVENTY ONE THOUSAND, NINE HUNDRED SIXTY AND 79/100 (Php9,171,960.79),** representing unutilized VAT input taxes for the 2nd to 4th quarters of 2009 attributable to its zero rated sale of services.
>
> a. Whether petitioner is a VAT Registered entity;
>
> b. Whether petitioner is engaged in zero-rated or effectively zero-rated sales;
>
> c. Whether the input taxes being claimed are due or paid;
>
> d. Whether the input taxes being claimed have not been applied against output taxes during and in the succeeding quarters;
>
> e. Whether the input taxes claimed are attributable to zero-rated or effectively zero-rated sales;
>
> f. Whether the claim is filed within two years after the close of the taxable quarter when such sales were made;
>
> g. Whether Petitioner has unutilized input VAT for the 2nd, 3rd and 4th quarters of 2009;
>
> h. Whether the unutilized VAT of Petitioner on purchase of goods and services attributable to zero-rated sales are substantiated by documentary evidence;
>
> i. Whether the input taxes paid by Petitioner were directly attributable to its zero-rated sales and purchases of capital goods;

[16] Docket, pp. 73-74.

j. Whether the application for issuance of tax credit certificate/refund of the input VAT for the 2nd quarter of 2009 was filed out of time;

k. Whether the application for issuance of tax credit certificate/refund of the input VAT for the 3rd and 4th quarters was filed prematurely."

The above-enumerated issues can be summarized as follows:

"Whether or not petitioner is entitled to a tax refund or issuance of tax credit certificate in the total amount of ₱9,171,960.79, representing unutilized input VAT for the second, third, and fourth quarters of 2009 attributable to its zero-rated sale of services."

DISCUSSION/RULING

Section 112(A) of the National Internal Revenue Code (NIRC) of 1997, as amended, provides the basis for refunds or tax credits of input tax attributable to zero-rated or effectively zero-rated sales, to wit:

> "SEC. 112. *Refunds or Tax Credits of Input Tax.* –
>
> (A) *Zero-rated or Effectively Zero-rated Sales.* – Any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, within two (2) years after the close of the taxable quarter when the sales were made, apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales, except transitional input tax, to the extent that such input tax has not been applied against output tax. *Provided, however,* That in the case of zero-rated sales under Section 106(A)(2)(a)(1), (2) and (b) and Section 108(B)(1) and (2), the acceptable foreign currency exchange proceeds thereof had been duly accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP): *Provided, further,* That where the taxpayer is engaged in zero-rated or effectively zero-rated sale and also in taxable or exempt sale of goods or properties or services, and the amount of creditable input tax due or paid cannot be directly and entirely attributed to any one of the transactions, it shall be allocated proportionately on the basis of the volume of sales: *Provided, finally,* That for a person making sales that are zero-rated under Section 108(B)(6), the input taxes shall be

allocated ratably between his zero-rated and non-zero-rated sales."

Based on the above-quoted provision, a taxpayer engaged in zero-rated or effectively zero-rated sales is entitled to a refund or tax credit of unutilized input VAT attributable to such zero-rated or effectively zero-rated sales upon compliance with the following requisites:

1. that there must be zero-rated or effectively zero-rated sales;
2. that input taxes were incurred or paid;
3. that such input taxes were attributable to zero-rated or effectively zero-rated sales;
4. that the input taxes were not applied against any output VAT liability; and
5. that the claim for refund was filed within the two-year prescriptive period.

This Court finds it appropriate to address first petitioner's compliance with the fifth requisite pertaining to the timeliness of the filing of the instant claim.

As categorically stated in Section 112(A) of the NIRC of 1997, as amended, the application for tax credit certificate or refund must be filed within two years after the close of the taxable quarter when the zero-rated or effectively zero-rated sales were made. The Supreme Court in the case of *Commissioner of Internal Revenue vs. Aichi Forging Company of Asia, Inc.*[17] explained the said rule in the following manner:

> "The pivotal question of when to reckon the running of the two-year prescriptive period, however, has already been resolved in *Commissioner of Internal Revenue v. Mirant Pagbilao Corporation*, where we ruled that Section 112(A) of the NIRC is the applicable provision in determining the start of the two-year period for claiming a refund/credit of unutilized input VAT, and that Sections 204(C) and 229 of the NIRC are inapplicable as 'both provisions apply only to instances of erroneous payment or illegal collection of internal revenue taxes.' We explained that:

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[17] G.R. No. 184823, October 6, 2010, citing *Commissioner of Internal Revenue vs. Mirant Pagbilao Corporation*, G.R. No. 172129, September 12, 2008.

> The above proviso [Section 112 (A) of the NIRC] clearly provides in no uncertain terms that **unutilized input VAT payments not otherwise used for any internal revenue tax due the taxpayer must be claimed within two years reckoned from the close of the taxable quarter when the relevant sales were made pertaining to the input VAT regardless of whether said tax was paid or not**. As the CA aptly puts it, albeit it erroneously applied the aforequoted Sec. 112 (A), '[P]rescriptive period commences from the close of the taxable quarter when the sales were made and not from the time the input VAT was paid nor from the time the official receipt was issued.' Thus, when a zero-rated VAT taxpayer pays its input VAT a year after the pertinent transaction, said taxpayer only has a year to file a claim for refund or tax credit of the unutilized creditable input VAT. The reckoning frame would always be the end of the quarter when the pertinent sales or transaction was made, regardless when the input VAT was paid..." (Emphasis supplied)

This case involves a claim for refund of the alleged unutilized input tax arising from petitioner's zero-rated sales for the second, third, and fourth quarters of 2009. As such, the taxable quarters closed on June 30, 2009, September 30, 2009 and December 31, 2009, respectively. Counting two years from the said dates, petitioner had until June 30, 2011, September 30, 2011, and December 31, 2011 to file its administrative claim for refund for the said quarters. Considering that the administrative claim for refund was filed on July 20, 2011[18], the administrative claim for refund for the second quarter of 2009 was filed out of time, while the filing of the administrative claim for the third and fourth quarters of 2009 was made on time.

Anent the timeliness of petitioner's judicial appeal, Section 112(C) of the NIRC of 1997, as amended, provides as follows:

> "SEC. 112. *Refunds or Tax Credits of Input Tax.* –
>
> xxx xxx xxx
>
> (C) *Period within which Refund or Tax Credit of Input Taxes shall be Made.* – In proper cases, the Commissioner shall grant a refund or issue the tax credit certificate for

[18] Exhibit "B".

> creditable input taxes within one hundred twenty (120) days from the date of submission of complete documents in support of the application filed in accordance with Subsection (A) hereof.
>
> In case of full or partial denial of the claim for tax refund or tax credit, or the failure on the part of the Commissioner to act on the application within the period prescribed above, the taxpayer affected may, within thirty (30) days from the receipt of the decision denying the claim or after the expiration of the one hundred twenty day-period, appeal the decision or the unacted claim with the Court of Tax Appeals."

Thus, the taxpayer may appeal to this Court within thirty (30) days from receipt of the decision denying the claim or after the expiration of the one hundred twenty (120)-day period in case of inaction of the Commissioner of Internal Revenue via a Petition for Review.

Failure to comply with the 120-day waiting period violates the doctrine of exhaustion of administrative remedies and renders the petition premature and thus without a cause of action, with the effect that this Court does not acquire jurisdiction over the taxpayer's petition. The Supreme Court, in the case of *Commissioner of Internal Revenue vs. San Roque Power Corporation*[19], discussed the foregoing rule in this wise:

> "Clearly, San Roque failed to comply with the 120-day waiting period, the time expressly given by law to the Commissioner to decide whether to grant or deny San Roque's application for tax refund or credit. It is indisputable that compliance with the 120-day waiting period is **mandatory and jurisdictional**. The waiting period, originally fixed at 60 days only, was part of the provisions of the first VAT law, Executive Order No. 273, which took effect on 1 January 1988. The waiting period was extended to 120 days effective 1 January 1998 under RA 8424 or the Tax Reform Act of 1997. **Thus, the waiting period has been in our statute books for more than fifteen (15) years *before* San Roque filed its judicial claim.**
>
> Failure to comply with the 120-day period violates a mandatory provision of law. It violates the doctrine of exhaustion of administrative remedies and renders the petition premature and thus without a cause of action, with the effect that the CTA does not acquire jurisdiction over the

[19] G.R. Nos. 187485, 196113, and 197156, February 12, 2013.

taxpayer's petition. Philippine jurisprudence is replete with cases upholding and reiterating these doctrinal principles.

The charter of the CTA expressly provides that its jurisdiction is to review on appeal **'decisions** of the Commissioner of Internal Revenue in cases involving ... refunds of internal revenue taxes.' When a taxpayer prematurely files a judicial claim for tax refund or credit with the CTA without waiting for the decision of the Commissioner, there is no 'decision' of the Commissioner to review and thus the CTA as a court of special jurisdiction has no jurisdiction over the appeal. The charter of the CTA also expressly provides that if the Commissioner fails to decide within **'a specific period'** required by law, such **'inaction shall be deemed a denial'** of the application for tax refund or credit. It is the Commissioner's decision, or inaction 'deemed a denial,' that the taxpayer can take to the CTA for review. Without a decision or an 'inaction xxx deemed a denial' of the Commissioner, the CTA has no jurisdiction over a petition for review."

In this case, the administrative claim for refund was filed on July 20, 2011. Counting 120 days from the said date, respondent had until November 17, 2011 to act on petitioner's administrative claim for refund. From November 17, 2011, petitioner had until December 17, 2011 or thirty (30) days to elevate its refund claim before this Court. Since the claim for refund was filed before this Court on December 16, 2011, the judicial claim for the third and fourth quarters of 2009 was timely filed.

The Court will now proceed to determine petitioner's compliance with the remaining requisites.

As regards the first requisite, petitioner submits that its sales of services to Sony Ericsson Mobile Communications AB for the third and fourth quarters of taxable year 2009 qualify as zero-rated sales under Section 108(B)(2) of the NIRC of 1997, as amended, which reads:

"SEC. 108. *Value-added Tax on Sale of Services and Use or Lease of Properties.* –

xxx xxx xxx

(B) *Transactions Subject to Zero Percent (0%) Rate.* – The following services performed in the Philippines by VAT-registered persons shall be subject to zero percent (0%) rate:

xxx xxx xxx

> (2) Services other than those mentioned in the preceding paragraph rendered to a person engaged in business conducted outside the Philippines or to a nonresident person not engaged in business who is outside of the Philippines when the services are performed, the consideration of which is paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP);"

In the case of *Commissioner of Internal Revenue vs. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.*[20], the Highest Tribunal held that in order for the supply of services to be considered VAT zero-rated under Section 108(B)(2) of the NIRC of 1997, as amended *[then Section 102(b)(2) of the NIRC of 1977, as amended]*, the following requisites must be met:

1. the services must be other than processing, manufacturing or repacking of goods;
2. the payment for such services must be in acceptable foreign currency accounted for in accordance with the BSP rules and regulations; and
3. the recipient of such services is doing business outside of the Philippines.

Petitioner complied with the first requirement. Pursuant to the Sales Promotion and Marketing Services Agreement[21], petitioner was contracted to provide sales promotion services, implementation of marketing strategies and other related services to Sony Ericsson Mobile Communications AB. Such services are not in the same category as "processing, manufacturing or repacking of goods".

The second requisite was also satisfied. For the services rendered during the third and fourth quarters of 2009, petitioner received foreign currency payments which were accounted for in accordance with the BSP rules and regulations, as evidenced by the official receipts[22] issued by

[20] G.R. No. 153205, January 22, 2007.
[21] Exhibit "N".
[22] Exhibits "AA-6" to "AA-17".

petitioner to Sony Ericsson Mobile Communications AB, the Bank Transaction Summary of Inward Remittances[23], and the Bank Statements[24].

Petitioner likewise complied with the third requisite. It was jointly stipulated that Sony Ericsson Mobile Communications AB, to whom petitioner rendered services, is a corporation organized and existing under the laws of Sweden and is doing business outside the Philippines.[25] In order to corroborate the same, petitioner submitted the Certifications of Non-Registration of Sony Ericsson Mobile Communications AB[26] and Sony Mobile Communications AB[27] issued by the Philippine Securities and Exchange Commission and the Certificate of Registration[28] of Sony Ericsson Mobile Communications AB issued by Bolagsverket, the Swedish Companies Registration Office. Petitioner likewise presented the Articles of Association[29] of Sony Ericsson Mobile Communications International AB in Sweden to prove that its head office and Sony Ericsson Mobile Communications AB are two separate corporate entities.[30]

Therefore, petitioner's sales for the third and fourth quarters of 2009 in the aggregate amount of ₱76,800,264.28 (₱41,262,961.10 plus ₱35,537,303.18) to Sony Ericsson Mobile Communications AB, its sole non-resident foreign client, which are properly supported by valid VAT zero-rated official receipts, qualify for VAT zero-rating under Section 108(B)(2) of the NIRC of 1997, as amended.

The Court shall now determine whether petitioner complied with the second requisite for the entitlement to a refund/tax credit of input VAT, *i.e.*, whether petitioner incurred input taxes in relation to said sales.

Petitioner reported input VAT for the third and fourth quarters of 2009 in the aggregate amount of ₱7,570,486.68, details of which are as follows:

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[23] Exhibits "II-5" to "II-14".
[24] Exhibits "HH-6" to "HH-11".
[25] Supplemental Joint Stipulation of Facts, docket, p. 179.
[26] Exhibit "MM"
[27] Exhibit "NN"
[28] Exhibit "O"
[29] Exhibit "Q"
[30] Supplemental Joint Stipulation of Facts, docket, p. 179.

Period Covered	Exhibit	Input VAT on Domestic Purchases of Goods Other than Capital Goods	Input VAT on Importation of Goods Other than Capital Goods	Input VAT on Domestic Purchases of Services	Total Input VAT
3rd Qtr	"F"	₱ 14,643.63	₱ 162,689.00	₱ 2,503,117.17	₱ 2,680,449.80
4th Qtr	"H"	11,192.45	245,607.00	4,633,237.43	4,890,036.88
TOTAL		**₱25,836.08**	**₱408,296.00**	**₱7,136,354.60**	**₱7,570,486.68**

In support thereof, petitioner presented its Schedules of Input Tax on Purchases of Services and Goods, and Importations[31], and the related official receipts and invoices[32]; which were examined by Mr. Clifford E. Chua, the Court-commissioned Independent Certified Public Accountant (CPA).

Based on the Independent CPA Report[33], the input VAT with exceptions noted in the amount of ₱2,952,445.82, as determined below, should be disallowed for petitioner's failure to meet the substantiation requirements under Sections 110(A) and 113(A) and (B) of the NIRC of 1997, as amended, as implemented by Sections 4.110-8 and 4.113-1 of Revenue Regulations (RR) No. 16-05:

Findings	3rd Quarter 2009		4th Quarter 2009		TOTAL
	Exhibit Ref.	Input VAT Amount	Exhibit Ref.	Input VAT Amount	
1. Summary of input VAT from local purchases and importation without proper supporting documents	DD-80 to DD-132	₱270,358.47	EE-149 to EE-209	₱1,600,212.71	**₱1,870,571.18**
2. Summary of input VAT from local purchases where input VAT in the supporting documents are not separately shown	DD-133 to DD-136	61,160.11	EE-210	1,656.00	**62,816.11**
3. Summary of input VAT from local purchases where the TIN of the customer is not indicated in the supporting documents or the TIN indicated is incorrect	DD-137 to DD-164	9,608.22	EE-211	3,750.00	**13,358.22**
4. Summary of input VAT from local purchases where the supporting document is not in the name of the Company	DD-165	2,892.86	EE-212 to EE-214	115,491.10	**118,383.96**
5. Summary of input VAT with alteration/s noted on the supporting documents	DD-166	6,696.43	EE-215 to EE-220	55,551.15	**62,247.58**
6. Summary of input VAT where the amount indicated in the schedule of purchases is different from the amount in the supporting documents	DD-167 to DD-169	538,063.58	EE-221 to EE-229	224,328.44	**762,392.02**
7. Summary of input VAT where the address of the customer is not indicated in the supporting documents			EE-230 to EE-232	62,676.75	**62,676.75**
TOTAL		**₱888,779.67**		**₱2,063,666.16**	**₱2,952,445.82**

[31] Exhibits "BB-1", "BB-2", "BB-3", "BB-5", "BB-7", and "BB-8"
[32] Exhibits "DD" to "DD-169" and "EE" to "EE-232"
[33] Exhibit "KK", pp. 8-9

Upon further examination of the records, this Court finds that an additional input VAT of ₱109,587.86 shall be disallowed because the supporting documents were denied admission by the Court in a Resolution[34] dated January 22, 2013 for the same cannot be found in the records of the case, to wit:

Supplier	Exhibit No.	Amount of Input VAT
LBC Domestic Franchise Co., Inc.	"DD-11"	₱ 4,587.86
MAC Graphics Carranz International Corporation	"EE-49"	₱ 105,000.00
Total		**₱ 109,587.86**

Hence, only the amount of ₱4,120,277.45 represents petitioner's valid input VAT claim, as computed below:

Input VAT Claimed for Refund/TCC		₱ 9,171,960.79
Less: Input VAT for the 2nd quarter - prescribed	₱1,989,649.66	
Input VAT Disallowances for 3rd and 4th quarters		
Per Independent CPA Report	2,952,445.82	
Per this Court's Findings	109,587.86	5,051,683.34
Refundable Input VAT		**₱4,120,277.45**

Petitioner likewise complied with the third requisite, *i.e.*, that the input taxes are attributable to its zero-rated sales. It was ascertained that the input VAT paid/incurred could be specifically identified to zero-rated sale transactions as all of petitioner's transactions relate to zero-rated accounts[35]. Petitioner's sales were generated solely from services rendered to Sony Ericsson Mobile Communications AB.

As to the fourth requisite, petitioner also established that the input taxes sought to be refunded were not utilized during the subject period because it had no output tax liability against which the said input taxes could be applied or credited. Petitioner deducted the amount of ₱9,560,136.62, which included the present claim of ₱4,120,277.45, in its VAT Return for the first quarter of 2012, specifically under Line 23D as "VAT Refund/TCC claimed".[36] Clearly, the subject claim no longer formed part of the excess input VAT of ₱13,963,775.60[37] as of the end of the first quarter of 2012 that

[34] Docket, pp. 307-308
[35] Independent CPA Report, p. 7, Exhibit "KK".
[36] Exhibit "Y"
[37] Exhibit "Y", Line 29, docket, p. 232

was to be carried over or applied to the succeeding second quarter of 2012.

WHEREFORE, premises considered, the instant Petition for Review is hereby **PARTIALLY GRANTED**. Accordingly, respondent is hereby **ORDERED TO REFUND** or **TO ISSUE A TAX CREDIT CERTIFICATE** in favor of petitioner in the reduced amount of **₱4,120,277.45**, representing petitioner's unutilized input VAT attributable to its zero-rated sales for the third and fourth quarters of 2009.

SO ORDERED.

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

WE CONCUR:

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

CAESAR A. CASANOVA
Associate Justice

ATTESTATION

I attest 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's Division.

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice
Chairperson

CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution and the Division Chairperson's Attestation, 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