REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

THE CITY OF TAGUIG and **ATTY. J. VOLTAIRE L. ENRIQUEZ,** in his capacity as the City Treasurer of Taguig City, *Petitioners,*	**CTA *EB* NO. 2902**
	Present:
-*versus*-	**DEL ROSARIO,** *P.J.,* **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
HANJINPHIL CORPORATION represented by **Pyung Jong Yu,** *Respondent.*	Promulgated: JUL 11 2025 4:07pm

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D E C I S I O N

MANAHAN, *J.*:

Before the Court of Tax Appeals *En Banc* is the instant Petition for Review filed on April 22, 2024 under Section 11 of Republic Act (RA) No. 1125, as amended, and Section 3(c), Rule 8 of the Revised Rules of the Court of Tax Appeals (RRCTA), seeking the reversal of the Decision dated April 29, 2022 and Order dated February 19, 2024 of the Regional Trial Court, Branch 69 of Taguig City (hereinafter referred to as RTC Taguig) in SCA No. 223,[1] which affirmed the Decision of the Metropolitan Trial Court (MeTC)-Branch 116, Taguig City, under Civil Case No. 4106 entitled *"HANJINPHIL CORPORATION rep. by Pyung Jong Yu vs. J. VOLTAIRE L. ENRIQUEZ JR., in his*

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[1] *HanjinPhil Corporation Represented by Pyung Jong Yu vs. The City of Taguig and Atty. J. Voltaire L. Enriquez, in his capacity as the City Treasurer of the City of Taguig*, SCA No. 223, *EB* Docket, pp. 40-46 and 47-49.

capacity as City Treasurer of Taguig, and City Government of Taguig" issued on March 15, 2021.[2]

The dispositive portions of the assailed Decision and assailed Order of RTC Taguig read as follows:

Decision dated April 29, 2022

> **WHEREFORE**, premises considered, defendants-appellants' appeal is hereby **DENIED** for lack of merit, and the Decision of the court *a quo* dated 15 March 2021 is hereby **AFFIRMED**.
>
> **SO ORDERED**.

Order dated February 19, 2024

> **WHEREFORE**, premises considered, the *Motion for Reconsideration* filed by the defendants-appellants through counsel is **DENIED** for lack of merit.
>
> **SO ORDERED**.

PARTIES

We quote Paragraphs 2, 3 and 4 of petitioners' Petition for Review as to the description of the parties to the case, *viz*:

> 2. Petitioner City of Taguig is a political subdivision of the government, existing under and by virtue of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 (herein referred to as the LGC) and Republic Act No. 8487, otherwise known as the Charter of the City of Taguig. It has legal personality to sue and be sued and its seat of authority is at the City Hall of Taguig. It is represented by its current Executive Head and Mayor of the City of Taguig, Hon. Maria Laarni L. Cayetano. Its office is located at Taguig City Hall, Gen. Luna Street, Tuktukan, 1637 Taguig City. It may be served and furnished with pleadings, orders, notices, and other processes of this Honorable Court through the undersigned counsel at the City Legal Office, 4th Floor, Taguig City Hall, Gen. Luna Street, Tuktukan, 1637 Taguig City.
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> 3. Petitioner Atty. Jonathan Voltaire L. Enriquez is the incumbent City Treasurer of Taguig City, who has the legal function and responsibility to assess and collect taxes, fees, and charges from corporate and individual taxpayers as levied

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[2] *EB* Docket, pp. 141-150.

and imposed by the Local Government Code and the tax ordinances of the City of Taguig. xxx xxx xxx

4. Respondent Hanjinphil Corporation is a domestic corporation and a corporate taxpayer of Taguig City with principal office at 5th Floor One Neo Bldg., 3rd Avenue corner 26th Avenue, Bonifacio Global City, Taguig City. xxx xxx xxx

FACTS

The following is the historical antecedent of the present case as narrated by RTC Taguig in the assailed Decision, *viz*:

Submitted for decision is the *Notice of Appeal* filed by defendants-appellants City of Taguig and Atty. J. Voltaire L. Enriquez, in his capacity as the City Treasurer of the City of Taguig, from the Decision of the Metropolitan Trial Court (MeTC) Branch 116, Taguig City, granting the Petition for Refund of herein plaintiff-appellee HanjinPhil Corporation.

In their Memorandum, defendants-appellants claim that in the year 2014, Hanjinphil's declared gross sales for the year was *One Hundred Twenty-Seven Million Five Hundred Forty-Six Thousand Four Hundred Sixty-One Pesos and 16/100* (P127,546,461.16). However, when it filed its application for the renewal of its business permit for the first quarter of 2016, its declared gross sales for 2015 amounted to only Ten Million Six Hundred Twenty-Two Thousand Four Hundred Pesos (P10,622,400).

For plaintiff-appellee's failure to explain the great disparity of gross sales between 2014 and 2015 which amounted to One Hundred Sixteen Million Nine Hundred Twenty-Four Thousand Sixty-One Pesos and 16/100 (P116,924,061.16), and to submit documents to support its declared gross sales for 2015, the defendant city's business permit and licensing office (BPLO) was constrained to assess the former's local business tax using its gross sales for 2014. Thus, for the first quarter of 2016, the assessment was *Two Hundred Seven Thousand Two Hundred Sixty-Six Pesos and 25/100* (P207,266.25).

Meanwhile, plaintiff-appellee avers that it correctly declared its gross sales for 2015, and pursuant to the Taguig City Revenue Code, the amount of business tax due for the first quarter of 2016 should only be *Seventeen Thousand Two Hundred Sixty-One Pesos and 40/100* (P17,261.40). However, according to the City Treasurer's Office, the tax base that must be used in computing it's business taxes for the said quarter should be the gross sales in 2014 in the amount of P127,546,461.16.

> Plaintiff-Appellee paid the assessed amount under protest and availed the reliefs under Section 196 of the Local Government Code by filing an administrative protest and a case for tax refund within the two-year *prescription (sic)* period. Thereafter, during the scheduled Judicial Dispute Resolution, plaintiff-appellee submitted copies of the following documents to justify their gross sales for 2015, *viz*:
>
> 1. Audited Financial Statement for the year 2015
> 2. Statement of Financial Position for Years 2015 and 2014
> 3. Statement of Comprehensive Income for Years 20215 *(sic)* and 2014
> 4. Hanjinphil's Official Receipt No. 0008 dated 3 February 2014
> 5. Deed of Absolute Sale dated 3 February 2014
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> Moreover, Hanjinphil claimed that its high gross sales for the year 2014 was brought about by the sale of a parcel of land in Cavite, which is an isolated incident. Despite the foregoing, defendants-appellants maintain that Hanjinphil was not able to explain the alleged abrupt reduction in its gross sales.
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> xxx xxx xxx

On April 29, 2022, the RTC rendered the assailed Decision denying the appeal lodged by herein petitioners.[3] Then on February 19, 2024, the RTC rendered the assailed Order affirming the assailed Decision.[4]

On April 22, 2024, the City of Taguig and City Treasurer of Taguig City filed the instant Petition for Review with the Court of Tax Appeals (Court).[5]

On April 29, 2024, the Court issued a Minute Resolution ordering RTC Taguig to elevate the complete records of the case to the Court, within ten (10) days from notice.

On May 31, 2024, the Court issued another Minute Resolution directing petitioners to submit proof of authority of Atty. Jose Luis G. Montales, City Administrator of the City of Taguig, to sign the Joint Verification and Certification of Non-Forum Shopping, within five (5) days from notice.[6]

On June 4, 2024, Records Verification indicated that petitioners failed to elevate to this Court the RTC records within

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[3] EB Docket, pp. 40-46.
[4] EB Docket, pp.47-49.
[5] EB Docket, pp. 21-34.
[6] EB Docket, p. 65.

the time prescribed in the Minute Resolution dated April 29, 2024.

On June 11, 2024, petitioners posted its Compliance with Manifestation attaching therewith a certified true copy of Resolution No. 490 issued by the Sangguniang Panlungsod of the City of Taguig granting authority to Atty. Jose Luis G. Montales, City Administrator of the City of Taguig, and City Treasurer Atty. Jonathan Voltaire L. Enriquez, to sign the Verification and Certification Against Forum Shopping in the present case.

On August 12, 2024, Hanjinphil Corporation (herein respondent) posted its Comment (Re: Petition for Review dated 22 April 2024).[7]

On September 6, 2024, the Court *En Banc* issued a Resolution submitting the case for decision.

ISSUES

Whether respondent is entitled to the refund/tax credit of local business tax (LBT) in the amount of Php190,004.85 which it allegedly overpaid for calendar year (CY) 2015 with the following sub-issue:

Whether petitioners rightfully used the gross sales of respondent for CY 2014 as tax base for the LBT due for CY 2016.

Petitioners' arguments

Petitioners seek the reversal of the ruling of RTC Taguig in affirming the Decision of the MeTC granting the refund of LBT in favor of herein respondent. They assert that respondent was not able to sufficiently explain the disparity between its gross sales for CYs 2014 and 2015, thus they were constrained to make an assessment based on the available records and used the gross sales of respondent for CY 2014 to determine the LBT due for CY 2016.

The facts as culled from the narration made by the RTC and MeTC in the assailed Decision and Order show that respondent filed an application for the renewal of its business

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[7] EB Docket, pp. 77-94.

license for CY 2016 and declared gross sales corresponding to the previous year of 2015 in the amount of Php10,622,400.00. When compared with respondent's gross sales of Php127,546,461.16 in the year 2014, the great disparity between the gross sales of 2014 and 2015 led petitioners to assess the LBT due for 2016 using the higher gross sales of respondent in 2014 as tax base for the assessed amount.

Petitioners maintain that during the proceedings in the administrative level, respondent was not able to submit supporting documents to explain the abrupt reduction in its gross sales. Petitioners further allege that respondent also failed to submit sufficient documents during trial in the MeTC including its Audited Financial Statements (AFS) for CY 2015 in order to show that its gross sales for said year is only Php10,622,400.00. It was only during the Judicial Dispute Resolution (JDR) in the MeTC that respondent belatedly submitted copies of its 2015 AFS along with other financial records. Petitioners emphasize that these documents were not presented during the actual payment of the LBT and were not even attached to its protest letter and written claim for refund filed in the administrative level.

Petitioners, in citing the oft-repeated doctrine that tax refunds being in the nature of tax exemptions are construed strictly against the entity claiming the same, allege that respondent failed to meet the standard of proof to warrant a grant of its claim for refund.

Respondent's counter-arguments

Respondent contends that it is entitled to the refund of LBT in the amount of Php190,004.85 and validly submitted its gross sales for CY 2015 in the amount of Php10,622,400.00 which should have been used as basis for the LBT due in CY 2016. Respondent cites paragraph (e) of Section 75 of the Taguig Revenue Code which supposedly requires that the computation of the LBT for the year shall be based on the gross sales of the preceding year. It emphasizes that petitioners erred in computing its LBT for the first quarter of 2016 based on the gross sales of 2014. Respondent further avers that Section 82 of the Taguig Revenue Code requires businesses to submit its gross sales or receipts of the preceding calendar year as part of the taxpayer's supporting documents in its application for business permit. Contrary to the claim of petitioners, respondent asserts that it submitted sufficient documentary

proof in compliance with said Section 82 of the Taguig Revenue Code.

Respondent also counters that petitioners were made aware that the disparity between the gross sales of 2014 and 2015 was due to the sale of a parcel of land in Cavite in 2014 which increased its gross sales and was considered an isolated incident. As to the alleged non-submission of its AFS for CY 2015, respondent denies this and states that the said AFS was admitted in an Order dated November 16, 2020 issued by the MeTC.

RULING OF THE COURT *EN BANC*

Petitioners timely filed their Petition for Review with this Court

Section 3(c) of Rule 8 of the RRCTA provides as follows:

> **Rule 8**
> **Procedure in Civil Cases**
>
> Section 3. *Who may appeal; period to file petition.-*
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> xxx xxx xxx
>
> (c) A party adversely affected by a decision or ruling of the Central Board of Assessment Appeals and the **Regional Trial Court in the exercise of their appellate jurisdiction may appeal to the Court by filing before it a petition for review within thirty days from receipt of a copy of the questioned decision or ruling**. *(Emphasis supplied)*

Based on the foregoing, petitioners had thirty (30) days from receipt of the assailed Order within which to file the Petition for Review with the Court.

Records show that petitioners, through their counsel, received a copy of the assailed Order on March 8, 2024 and had until April 7, 2024 within which to file their Petition for Review.

On April 5, 2024, petitioners filed a Motion for Extension of Time to File Petition for Review with the Court *En Banc*[8] which was granted in a Minute Resolution dated April 8, 2024 giving

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[8] EB Docket, pp. 1-4.

petitioners until April 22, 2024 within which to file their Petition for Review.

The Petition for Review having been filed on April 22, 2024, was filed within the period of extension, thus, timely filed.

The Court has jurisdiction to take cognizance of the case

Section 7(a)(3) of RA No. 1125 as amended by RA No. 9282 provides as follows:

> Sec. 7- *Jurisdiction.* – The CTA shall exercise:
>
> (a) Exclusive appellate jurisdiction to review by appeal, as herein provided:
>
> (3) Decisions, orders, or resolutions of the Regional Trial Courts in local tax cases originally decided or resolved by them **in the exercise of their original or appellate jurisdiction**. *(Emphasis supplied)*

The records show that the assailed Decision of RTC Taguig stemmed from petitioners' appeal from the decision of MeTC Taguig granting the claim for refund of respondent of alleged overpaid LBT for CY 2016. In deciding the same, RTC Taguig exercised their appellate jurisdiction over the appeal which is now the subject of the Petition for Review with the Court. This falls squarely within the afore-quoted Section 7(a)(3) of RA No. 1125, as amended by RA No. 9282, giving this Court the requisite jurisdiction to decide on the same.

Going now to the administrative procedural process in filing a claim for refund, the records show that respondent availed of the remedy under Section 196 of the Local Government Code (LGC) of 1991 which provides as follows:

> Section 196. *Claim for Refund or Tax Credit.* – No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the local treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of the payment of such tax, fee, or charge, or from the date the taxpayer is entitled to a refund or credit.

The facts as found by the MeTC in its Decision dated March 15, 2021 disclose that respondent filed an application for the renewal of its business permit for CY 2016 with the local government of Taguig City declaring its gross sales for CY 2015. However, respondent was made to pay LBT in the amount of Php207,266.25 for the first quarter of CY 2016 when it was issued a billing statement for the renewal of its business permit.

On March 14, 2016, respondent filed a letter of protest as well as a claim for tax credit or refund in the amount of Php190,004.85.

On June 1, 2016, respondent filed a written claim for refund and/or tax credit in the amount of Php190,004.85 with the City Treasurer of Taguig. However, the City Treasurer's office failed to respond to the claim for refund which prompted respondent to file a Complaint for Tax Refund with the MeTC of Taguig City.

In deciding in favor of respondent in properly filing a claim for refund under the afore-quoted Section 196 of the Local Government Code (LGC) of 1991, we quote a portion of the Decision of the MeTC, thus:

> Therefore, the Court finds that plaintiff has done what was incumbent upon it for its claim for refund to prosper. It has filed its administrative protest and claim for refund before the local treasurer before it filed the instant case in court, and the case was filed within 2 years from the date of payment of tax. Hence, the argument of the defendant of non-exhaustion of administrative remedy cannot be countenanced.

We now proceed to determine the merits of the Petition for Review.

Petitioners contend that it correctly used respondent's gross sales declared in CY 2014 as the tax base for the LBT due in CY 2016. They argue that the wide disparity between the gross sales of respondent in CY 2014 and 2015 led them to use the higher amount declared in 2014 because respondent was not able to sufficiently explain the said discrepancy in the amount of gross sales.

We find this argument to be without merit.

Section 151 of the LGC of 1991 empowers *cities* to impose taxes, fees and charges which the province or municipality may impose, and we quote:

> Section 151. -Scope of Taxing Powers. – Except as otherwise provided in this Code, the city may levy the taxes, fees, and charges which the province or municipality may impose: Provided, however, That the taxes, fees, and charges levied and collected by highly urbanized and independent component cities shall accrue to them and distributed in accordance with the provisions of this Code.
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> xxx xxx xxx

Sections 143(e) and (h) of the LGC of 1991 provides as follows:

> Section 143. *Tax on Business.* -The municipality may impose taxes on the following businesses:
>
> (e) On contractors and other independent contractors, in accordance with the following schedule:
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> xxx xxx xxx
>
> (h) On any business, not otherwise specified in the preceding paragraphs, which the sanggunian concerned may deem proper to tax: *Provided*, That, on any business subject to the excise, value-added, or percentage tax under the National Internal Revenue Code, as amended, the rate of tax shall not exceed two percent (2%) **of the gross sales or receipts of the preceding calendar year**.
>
> The sanggunian concerned may prescribe a schedule of graduated tax rates but in no case to exceed the rates prescribed herein. *(Emphasis supplied)*

Records show that respondent is a domestic corporation that operates as a general construction contractor in Taguig City.

Taking its authority from the afore-quoted Sections 143 and 151 of the LGC of 1991, Taguig City passed Ordinance No. 85-085 otherwise known as the Taguig Revenue Code, as amended, and in Section 75(e) thereof, mandates contractors and other independent contractors to pay their annual LBT detailed as follows:

Section 75. Imposition of Tax. – There is hereby levied an annual tax on the following businesses at the rates prescribed therefore:

(e) On Contractors and other independent contractors defined in Section 74 of this Code; and on owners or operators of business establishments rendering or offering services such as advertising agencies, rental of space of signs, signboards, billboard or advertisements, animal hospitals, assaying laboratories, belts and buckle shops, blacksmith shops, bookbinders, booking offices for film exchange, booking office for transportation on commission basis; breeding of game cocks and other sporting animals belonging to others, business management services, collecting agencies escort services; feasibility studies, consultancy services; garages garbage disposal contractors; gold and silversmith shops; inspection services for incoming and outgoing cargoes; interior decorating services; janitorial services; job placements or recruitment agencies; landscaping contractors, lathe machine shops; management consultants not subject to professional tax; medical and dental laboratories; mercantile agencies, messengerial services; operators of shoe shine stand; painting shops, perma-press establishments; rent-a plant services; polo players; school for and/or horseback riding academy, real estate appraisers, real estate brokerages; photostatic; white blue printing, photocopying, typing and mimeographing services; car rental of heavy equipment; rental of bicycles and/or tricycle; furniture, shoes watches, household appliances, boats, typewriters, etc.; roasting of pits, fowls, animals silkscreen or T-shirt printing shops; stables; travel agencies; vaciador shops; veterinary clinics video rentals and/or coverage services; dancing school/speed reading/EDP; nursery vocational and other schools regulated by the Department of Education (DepEd), day care centers, etc., the following rates shall apply:

Gross Sales/Receipts for the Preceding Calendar Year			**Amount of Tax Per Annum**
	LESS THAN	50,000	**EXEMPT**
50,000	OR MORE BUT LESS THAN	75,000	924.00
75,000	OR MORE BUT LESS THAN	100,000	1,386.00
100,000	OR MORE BUT LESS THAN	150,000	2,079.00

150,000	OR MORE BUT LESS THAN	200,000	2,772.00
200,000	OR MORE BUT LESS THAN	250,000	3,812.00
250,000	OR MORE BUT LESS THAN	300,000	4,851.00
300,000	OR MORE BUT LES THAN	400,000	6,468.00
400,000	OR MORE BUT LESS THAN	500,000	8,663.00
500,000	OR MORE BUT LESS THAN	750,000	9.713.00
750,000	OR MORE BUT LESS THAN	1,000,000.00	10,763.00
1,000,000	OR MORE BUT LESS THAN	2,000,000	12,075
2,000,000	OR MORE		Plus 65% of 1%

> For purposes of this Section, all general engineering, general building and specialty contractors with principal offices located outside Taguig but with multi-year projects located in the City of Taguig shall secure the required city business permit and shall be subjected to pay the city taxes, fees and charges based on the total contract price payable in annual or quarterly installments within the project team.
>
> Upon completion of the project, the taxes shall be recomputed on the basis of the gross sales/receipts for the **preceding calendar years and the deficiency tax,** if there is any, shall be collected as provided in this Code, and shall retire the city business permits secured upon full completion of the projects undertaken in the City of Taguig. *(Emphasis supplied)*

It is clear from the afore-quoted provisions of the LGC of 1991 and Section 75(e) of the Taguig Revenue Code, that the tax base of the LBT to be imposed annually is the gross sales or receipts of the *preceding* calendar year. To enable the city government of Taguig to determine the amount of gross sales, Section 82(d) of the Taguig Revenue Code requires taxpayers under the jurisdiction of Taguig City to submit the following

documents in the payment of the annual business taxes as a condition for the renewal of their business permit:

> Section 82-*Requirements*-
>
> (d) **Sworn statement of gross receipts or sales.** – Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's permit to operate the business. **Upon payment of tax levied in this article, any person engaged in business subject to the business tax based on gross sales/receipts shall submit a sworn statement of his gross sales or receipts for the preceding calendar year in such manner and form as may be prescribed by the City Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others for his failure to have a book of accounts, records and/or subsidiaries for his business, the City Treasurer or his/her authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.** *(Emphasis supplied)*

Again, the foregoing provision requires the taxpayers to submit a sworn statement of gross sales or receipts of the preceding calendar year.

Petitioners allege that the unexplained and unsupported disparity between the gross sales of CYs 2014 and 2015 led them to make the assessment on the basis of the available records it had which was the gross sales declared by respondent for CY 2014.

We find the action of petitioners to be without legal basis.

Based on the afore-quoted Section 82(d) of the Taguig Revenue Code, the best evidence obtainable may be availed of only if the taxpayer was not able to submit the sworn statement of gross sales/receipts of the preceding calendar year.

The Petition for Review of petitioners acknowledge that in respondent's application for business permit renewal for the CY 2016, it declared its gross sales for the preceding CY 2015 in the amount of Php10,622,400.00.[9] Petitioners then had no legal basis to use the respondent's gross sales for CY 2014 as basis for the LBT assessment for CY 2016. Concomitantly, petitioners

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[9] Paragraph 28 of petitioners' Petition for Review, EB Docket, pp. 21-34.

should not have required respondent to pay the amount of Php207,266.25 as a condition for its business permit renewal for CY 2016.

Petitioners further allege that respondent did not submit its AFS for CY 2015 as a supporting document in its application for business permit renewal in 2016.

We find this again to be without legal basis.

Section 82(d) of the Taguig Revenue Code, only requires the sworn statement of the taxpayer's gross sales or gross receipts of the preceding year and not the AFS. This is because at the time of the renewal of business permits which is set during the first few weeks of January of each year, the AFS of the preceding year is not yet available, hence the sufficiency of the said sworn statement.

Further, the RTC of Taguig found that during the Judicial Dispute Resolution (JDR) in the MeTC, respondent submitted documents to support its gross sales for CY 2015, among which is its AFS for CY 2015.

Based on the foregoing discussion, the Court finds that petitioner's action in using the gross sales of respondent in CY 2014 as tax base for CY 2016 has no legal foundation to stand on, hence, petitioner overpaid its annual LBT for said year.

WHEREFORE, premises considered, petitioners' Petition for Review is **DENIED** for lack of merit.

Accordingly, the Decision dated April 29, 2022 and the Order dated February 19, 2024 of RTC Taguig are hereby **AFFIRMED**. Respondent is deemed entitled to the refund of the excess LBT paid to Taguig City in the amount of Php190,004.85 representing its overpaid LBT for CY 2016.

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, 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