REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

PEOPLE OF THE PHILIPPINES, *Petitioner,*	**CTA EB CRIM. NO. 063** *(CTA CRIM. CASE NO. O-336)*
-versus-	Members: **DEL ROSARIO**, *P.J.*, **CASTAÑEDA, JR.**, **UY**, **FABON-VICTORINO**, **RINGPIS-LIBAN**, **MANAHAN**, **BACORRO-VILLENA**, and **MODESTO-SAN PEDRO**, *JJ.*
CORAZON C. GERNALE, *Respondent.*	Promulgated: JUL 30 2020 4:24 p.m.

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DECISION

DEL ROSARIO, P.J.:

THE CASE

Before this Court is a Petition for Review filed by petitioner on February 1, 2019, pursuant to Section 9 (b), Rule 9 and Section 3 (b), Rule 8 of the Revised Rules of the Court of Tax Appeals (RRCTA), seeking the nullification of the September 26, 2018 Decision (on the civil aspect of the case) and the December 17, 2018 Resolution, both rendered by the Court in Division in *People of the Philippines vs. Corazon C. Gernale, CTA Crim. Case No. O-336*.

THE FACTS

On June 5, 2013, an Information was filed with the Court of Tax Appeals (CTA) accusing respondent Corazon C. Gernale, as the alleged Treasurer and responsible officer of Gernale Electrical

Contractor Corporation (GECC), of violation of Section 255, in relation to Section 253 (d), of the National Internal Revenue Code (NIRC) of 1997, as amended.

The accusatory portion of the Information reads:

> "That on or about July 31, 2006, in the City of Manila, Philippines, the said accused, being then the Treasurer and responsible officer of Gernale Electrical Contractor Corporation with business address at 1384 Gomez St., Paco, in said City, having filed her *[sic]* internal revenue tax of the latter for the year 2003 and after examination and audit of the same, it has been found that there is due collectibles from said Gernale Electrical Contractor Corporation the following, to wit:
>
> | Kind of Tax | | Amount |
> |---|---|---|
> | Deficiency Income Tax | | P7,317,380.55 |
> | Deficiency VAT | | 2,346,474.98 |
> | | TOTAL | P9,663,855.53 |
>
> for the said year under BIR Assessment/Demand No. 34-2003, did then and there willfully and unlawfully fail and refuse and neglect to pay said taxes and without formally appealing the same despite due assessment, notice and demand to do so, to the damage and prejudice of the Republic of the Philippines, **in the total amount of P9,663,855.53, Philippine Currency**.
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> Contrary to law." *(Boldfacing supplied)*

In a Resolution dated June 25, 2013, the Court in Division[1] found probable cause against the accused.[2] A Warrant of Arrest was issued on June 28, 2013, and upon its return,[3] an Alias Warrant of Arrest was issued on September 24, 2013.[4]

On October 8, 2013, respondent voluntarily appeared and submitted herself to the jurisdiction of the Court in Division, and posted the required cash bond for her provisional liberty.[5]

During arraignment, respondent, with the assistance of her counsel *de parte*, entered a *"Not Guilty"* plea to the crime charged.

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[1] Composed of Associate Justice Lovell R. Bautista, Associate Justice Esperanza R. Fabon-Victorino and Associate Justice Ma. Belen M. Ringpis-Liban.
[2] CTA Crim. Case No. O-336 Docket, pp. 52-53.
[3] CTA Crim. Case No. O-336 Docket, pp. 56-57.
[4] CTA Crim. Case No. O-336 Docket, p. 59.
[5] September 26, 2018 Decision, CTA EB Crim. No. 063 Docket, p. 25.

A Pre-Trial Conference was held on May 7, 2014.[6] On May 30, 2014, the Court in Division terminated the pre-trial and issued a Pre-Trial Order.[7]

Trial ensued wherein both parties presented their respective testimonial and documentary evidence. Petitioner's formally offered documentary exhibits were admitted in the Resolutions dated April 13, 2016 and September 2, 2016.[8] Respondent's formally offered documentary exhibits were admitted in the Resolution dated March 21, 2018,[9] save for a number of documentary exhibits which were denied admission for respondent's failure to (i) present the originals for comparison, and (ii) failure submit the duly marked exhibits.

After trial, the Court in Division[10] rendered the assailed Decision on September 26, 2018, the dispositive portion of which reads:

> "WHEREFORE, premises considered, this case is **DISMISSED** for failure of plaintiff to prove beyond reasonable doubt the guilt of accused. Therefore, accused **CORAZON C. GERNALE** is hereby **ACQUITTED** of the crime charged.
>
> **SO ORDERED**."

Aggrieved, petitioner filed a Motion for Reconsideration on the Civil Aspect of the Decision on October 17, 2018,[11] but the same was denied in the assailed Resolution of the Court in Division dated December 17, 2018.[12]

Petitioner received the assailed Resolution on January 4, 2019.[13] On January 16, 2019, petitioner filed a Motion for Extension of Time to File Petition for Review with the Court *En Banc*.[14] In a Minute Resolution dated January 18, 2019, the Court *En Banc* granted petitioner's Motion for Extension of Time to File Petition for Review

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[6] CTA Crim. Case No. O-336 Docket, after p.155.
[7] CTA Crim. Case No. O-336 Docket, pp. 163-176, 175.
[8] CTA Crim. Case No. O-336 Docket, pp. 566-567, 609-610; see also September 26, 2018 Decision, CTA EB Crim. No. 063 Docket, p. 30.
[9] CTA Crim. Case No. O-336 Docket, pp. 763-764; see also September 26, 2018 Decision, CTA EB Crim. No. 063 Docket, p. 32.
[10] Penned by Associate Justice Ma. Belen M. Ringpis-Liban, with Associate Justice Esperanza R. Fabon-Victorino concurring.
[11] CTA Crim. Case No. O-336, Docket, pp. 836-841.
[12] CTA Crim. Case No. O-336, Docket, pp. 846-849.
[13] CTA Crim. Case No. O-336, Docket, p. 845.
[14] CTA EB Crim. No. 063 Docket, pp. 1-3.

thereby giving petitioner until February 3, 2019 within which to file its Petition for Review.[15]

On February 1, 2019, petitioner filed the present Petition for Review.

In a Resolution dated February 26, 2019, the Court ordered respondent to comment on the Petition for Review, within ten (10) days from receipt thereof.[16] Respondent, however, failed to comment on the Petition for Review per Records Verification [Report] of the Records Division dated July 15, 2019.[17]

In a Resolution dated September 2, 2019, the Court gave due course to the Petition for Review and directed the parties to submit their respective memoranda within thirty (30) days from receipt thereof.[18]

Petitioner filed its Memorandum[19] on October 21, 2019 and respondent filed her Memorandum[20] on October 31, 2019.

This present case was submitted for decision on January 23, 2020.[21]

ISSUE

Whether or not respondent is liable for the civil aspect of CTA Crim. Case No. O-336.

PARTIES' ARGUMENTS

Petitioner's arguments

Petitioner insists that respondent is guilty of violation of Section 255, in relation to Sections 253(d) and 256, of the NIRC of 1997, as

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[15] CTA EB Crim. No. 063 Docket, p. 4.
[16] CTA EB Crim. No. 063 Docket, pp. 53-54.
[17] CTA EB Crim. No. 063 Docket, p. 60.
[18] CTA EB Crim. No. 063 Docket, pp. 62-63.
[19] CTA EB Crim. No. 063 Docket, pp. 76-90.
[20] CTA EB Crim. No. 063 Docket, pp. 93-103.
[21] CTA EB Crim. No. 063 Docket, p. 139.

amended, for failure to pay the deficiency taxes of GECC for taxable year 2003 and argues as follows:

(i) GECC is a juridical person required to pay its taxes;

(ii) The penal liability for violation of Section 255 of the NIRC of 1997, as amended, is pinned upon its responsible officer as provided in Section 256 thereof, hence, respondent being GECC's Treasurer, is the one liable for GECC's violation;

(iii) Petitioner has sufficiently established that GECC has deficiency income tax and value added tax (VAT) liabilities for taxable year 2003 as evidenced by the Final Assessment Notice[22] (FAN) and Formal Letter of Demand (FLD)[23] which were served upon GECC and respondent through registered mail;

(iv) The assessment became final and unappealable for failure of GECC to file a protest thereon within the prescribed period; hence, the Court in Division could no longer rule on the validity of the assessment;

(v) Petitioner was able to prove respondent's willful non-payment of the tax deficiencies; and,

(vi) The Bureau of Internal Revenue's (BIR) right to collect is based on a valid assessment that is final, executory and demandable.[24]

Respondents' counter-arguments

On the other hand, respondent counter-argues that:

(i) Both the Preliminary Assessment Notice dated May 3, 2006[25] (PAN) and FAN issued against GECC were sent to 1384 Gomez St., Paco, Manila, the residential address of respondent, and not on

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[22] Exhibits "P-40" and "P-42", CTA Crim. Case No. O-336 Docket, no page number indicated in the exhibits, but may be found between pp. 529 and 530 and between pages 530 and 532.
[23] CTA Crim. Case No. O-336 Docket, p. 530.
[24] CTA EB Crim. No. 063 Docket, pp. 13-19, pp. 19-21.
[25] Exhibit "P-39", CTA Crim. Case No. O-336 Docket, pp. 528-529.

GECC's principal place of business at 1331 Gomez St., Paco, Manila, thus, rendering the service thereof invalid.

(ii) While petitioner's witness, Gloria S. Malawanag, testified that she prepared the PAN and transmitted it to the Administrative Division, BIR Manila for mailing, no one testified on the fact of mailing of the PAN, and there is no evidence that it was properly served upon GECC;

(iii) Petitioner failed to prove that GECC received a copy of the Letter Notice No. 034-R-03-00-S00009 dated October 27, 2004; and,

(iv) Respondent only learned about GECC's alleged tax liability when her husband's friend, Noli Almazan, who allegedly represented himself as a lawyer, told her about the assessment and deceived her by asking for money which would be used to pay for the tax amnesty.[26]

THE COURT *EN BANC*'S RULING

The Court *En Banc* finds the Petition for Review bereft of merit.

The present Petition for Review was timely filed with the Court En Banc

Petitioner insists that respondent is guilty of Violation of Section 255, in relation to Sections 253(d) and 256, of the NIRC of 1997, as amended, for failure to pay deficiency taxes of GECC for taxable year 2003, albeit its only prayer is for the Court to hold respondent jointly and severally liable with GECC for the payment of income tax in the amount of Php7,317,380.55 and VAT in the amount of Php2,346,474.98, inclusive of penalties, surcharge and interest, plus 20% delinquency tax.

To begin with, Section 9 (b), Rule 9 of the RRCTA provides:

"Rule 9
Procedure in Criminal Cases

SEC. 9. *Appeal; period to file appeal. –*

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[26] CTA EB Crim. No. 063 Docket, pp. 97-100.

> (b) An appeal to the Court *en banc* in criminal cases decided by the Court in Division shall be taken by filing a petition for review as provided in Rule 43 of the Rules of Court within fifteen days from receipt of a copy of the decision or resolution appealed from. The Court may, for a good cause, extend the time for filing of the petition for review for an additional period not exceeding fifteen days."

Petitioner received the assailed Resolution on January 4, 2019.[27] Within fifteen (15) days from receipt of the assailed Resolution or on January 16, 2019, petitioner filed a Motion for Extension to File Petition for Review[28] praying that it be given an extension of fifteen (15) days from January 19, 2019 or until February 3, 2019 within which to file aforestated Petition. Its motion for extension was granted in the January 18, 2019 Minute Resolution.[29] On February 1, 2019, petitioner filed its Petition for Review.

As the present Petition for Review was filed within the extended period, the Court *En Banc* is vested with jurisdiction to take cognizance of the same.

Respondent cannot be held jointly and severally liable with GECC for the latter's deficiency income tax and VAT for taxable year 2003

The Court finds that the Court in Division correctly held that respondent cannot be made civilly liable with GECC for GECC's alleged deficiency income tax and VAT for taxable year 2003.

Section 7(b)(1) of RA No. 1125, as amended, states that "[a]ny provision of law or Rules of Court to the contrary notwithstanding, the criminal action and the corresponding civil action for the recovery of civil liability for taxes and penalties shall at all times be simultaneously instituted with, and jointly determined in the same proceeding by the CTA, the filing of the criminal action shall be deemed to necessarily carry with it the filing of the civil action, and no right to reserve the filing of such civil action separately from the criminal action will be recognized."

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[27] CTA EB Crim. No. 063 Docket, p. 46.
[28] CTA EB Crim. No. 063 Docket, pp. 1-3.
[29] CTA EB Crim. No. 063 Docket, p. 4.

Records disclose that the FAN was issued to GECC pursuant to **Letter Notice (LN) No. 034-R-03-00-S-00009 dated October 27, 2004**[30] based on the alleged discrepancies in GECC's reported sales *vis-à-vis* the purchases declared by its customers for the taxable year 2003. Yet, there is nothing on record which would show that the aforesaid LN was converted into a Letter of Authority (LOA) for purposes of auditing GECC's records and verifying the alleged discrepancies as stated in the LN.

The NIRC of 1997, as amended, is clear and categorical in requiring an authority from the **Commissioner of Internal Revenue or from his duly authorized representatives** before an examination of a taxpayer may be made.[31] Section 6 thereof provides:

> "SEC. 6. Power of the Commissioner to Make Assessments and Prescribe Additional Requirements for Tax Administration and Enforcement. - (A) Examination of Returns and Determination of Tax Due - After a return has been filed as required under the provisions of this Code, the **<u>Commissioner or his duly authorized representative may authorize</u>** the examination of any taxpayer and the assessment of the correct amount of tax: Provided, however; That failure to file a return shall not prevent the Commissioner from authorizing the examination of any taxpayer. xxx" *(Boldfacing and underscoring supplied)*

An LOA is indispensable for a BIR officer to subject a taxpayer to audit. Section 13 of the NIRC of 1997, as amended, provides:

> "SEC. 13. Authority of a Revenue Officer. - Subject to the rules and regulations to be prescribed by the Secretary of Finance, upon recommendation of the Commissioner, **a Revenue Officer assigned to perform assessment functions** in any district may, **<u>pursuant to a Letter of Authority</u>** issued by the **<u>Revenue Regional Director</u>**, examine taxpayers within the jurisdiction of the district in order **to collect the correct amount of tax, or to recommend the assessment of any deficiency tax due** in the same manner that the said acts could have been performed by the Revenue Regional Director himself." *(Boldfacing and underscoring supplied)*

In *Medicard Philippines Inc. vs. Commissioner of Internal Revenue*[32] the Supreme Court emphasized the vital significance of an LOA to the validity of an assessment, **albeit the assessment was made pursuant to an LN**:

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[30] Exhibit "P-3", CTA Crim. Case No. O-336 Docket, p. 502.
[31] *Medicard Philippines, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 222743, April 5, 2017.
[32] G.R. No. 222743, April 5, 2017.

"Xxx both RMO No. 30-2003 and RMO No. 42-2003 are silent on the statutory requirement of an LOA before any investigation or examination of the taxpayer may be conducted. As provided in the RMO No. 42-2003, the LN is merely similar to a Notice for Informal Conference. However, for a Notice of Informal Conference, which generally precedes the issuance of an assessment notice to be valid, the same presupposes that the revenue officer who issued the same is properly authorized in the first place.

With this apparent lacuna in the RMOs, in November 2005, RMO No. 30-2003, as supplemented by RMO No. 42-2003, was amended by RMO No. 32-2005 to fine tune existing procedures in handing assessments against taxpayers' issued LNs by reconciling various revenue issuances which conflict with the NIRC. **Among the objectives in the issuance of RMO No. 32-2005 is to prescribe procedure in the resolution of LN discrepancies, <u>conversion of LNs to LOAs</u> and assessment and collection of deficiency taxes.**

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In this case, there is no dispute that **no LOA was issued prior to the issuance of a PAN and FAN against MEDICARD**. Therefore no LOA was also served on MEDICARD. **The LN that was issued earlier was also <u>not converted into an LOA</u> contrary to the above quoted provision**. xxx xxx xxx.

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The Court cannot convert the LN into the LOA required under the law even if the same was issued by the CIR himself. Xxx xxx xxx. **Since the law specifically requires an LOA and RMO No. 32-2005 requires the conversion of the previously issued LN to an LOA, the absence thereof cannot be simply swept under the rug**, as the CIR would have it. Xxx xxx xxx.

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Xxx xxx xxx. **Simply put, LN is entirely different and serves a different purpose than an LOA**. Due process demands, as recognized under RMO No. 32-2005, that **after an LN has serve its purpose, the revenue officer should have properly secured an LOA before proceeding with the further examination and assessment of the petitioner**. Unfortunately, this was not done in this case.

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That the BIR officials herein were not shown to have acted unreasonably is beside the point <u>because the issue of their lack of authority was only brought up during the trial of the case</u>. What is crucial is whether the proceedings that led to the issuance of VAT deficiency assessment against MEDICARD had

> **the prior approval and authorization from the CIR or her duly authorized representatives. Not having authority to examine MEDICARD in the first place, the assessment issued by the CIR is <u>inescapably void</u>.**" *(Citations omitted; boldfacing and underscoring supplied)*

The issuance of an LOA prior to the conduct of an examination of a taxpayer's books and other accounting records by any revenue officer is indispensable to the validity of an assessment. *Commissioner of Internal Revenue vs. Sony Philippines, Inc.*[33] declares:

> "Clearly, **there must be a grant of authority before any revenue officer can conduct an examination or assessment.** Equally important is that the revenue officer so authorized must not go beyond the authority given. **In the absence of such an authority, the assessment or examination is a nullity."** (Boldfacing supplied)

Since the assessment arose from a mere LN, without an audit being conducted pursuant to a valid LOA, the assessment that resulted therefrom is a nullity. Thus, the Court finds that no civil liability for deficiency income tax and VAT may be adjudged against GECC (who was not indicted as an accused in CTA Crim. Case No. O-336) and, with more reason - - upon respondent as the facts upon which such liability arising from law may arise do not exist. As oft-repeated, the FAN issued against GECC is void, there being no LOA which authorized the audit and examination of GECC's records; hence, the FAN could neither bear any fruit[34] nor be a valid source of obligation to pay deficiency taxes by GECC and/or respondent.

Even assuming further that the FAN is valid, respondent should not be held civilly liable for the deficiency taxes of GECC, for it is trite that the civil liability of a corporate taxpayer - being personal to it - may not be enforced against its corporate officers. Said the Supreme Court in *Proton Pilipinas Corporation vs. Republic of the Philippines,*[35] *viz.:*

> "In the case at bar, in Criminal Cases No. 26168 to 71 only the responsible officers of the petitioner are charged in the Information, while in Civil Case No. 02-102650, it is only the corporation that is impleaded, holding it liable for the unpaid customs duties and taxes as a corporate taxpayer. Taxes being personal to the taxpayer, it can only be enforced against herein petitioner because the **payment of unpaid customs duties and taxes are the personal obligation of**

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[33] G.R. No. 178697, November 17, 2010.
[34] *Commissioner of Internal Revenue vs. Metro Star Superama, Inc.,* G.R. No. 185371, December 8, 2010.
[35] G.R. No. 165027, October 12, 2006.

> **the petitioner as a corporate taxpayer, thus, it cannot be imposed on its corporate officers**, much so on its individual stockholders, for this will violate the principle that a corporation has personality separate and distinct from the persons constituting it. Xxx" *(Boldfacing supplied)*

Civil liability arising from the criminal violation of the NIRC of 1997, as amended

More importantly, it is imperative to stress that the Court may not impose against respondent, as GECC's Treasurer, any civil liability arising from a criminal violation of the NIRC of 1997, as amended. In fact, there is nothing on record to show that respondent, as the Treasurer of GECC, committed a criminal violation when she refused to pay the deficiency taxes assessed against GECC pursuant to a void FAN. Evidence is thus wanting of the fact upon which the civil liability arising from the criminal violation may occur.

In ***Gaw vs. Commissioner of Internal Revenue***,[36] the Supreme Court elucidated on the nature of civil liability arising from a criminal violation of the NIRC of 1997, as amended, *viz.:*

> "The civil action filed by the petitioner to question the FDDA is not deemed instituted with the criminal case for tax evasion
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> Rule 9, Section 11 of A.M. No. 05-11-07-CTA, otherwise known as the Revised Rules of the Court of Tax Appeals (RRCTA), states that:
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> > SEC. 11. Inclusion of civil action in criminal action. — In cases within the jurisdiction of the Court, the criminal action and the corresponding civil action for the recovery of civil liability for taxes and penalties shall be deemed jointly instituted in the same proceeding. The filing of the criminal action shall necessarily carry with it the filing of the civil action. No right to reserve the filing of such civil action separately from the criminal action shall be allowed or recognized.
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> Petitioner claimed that by virtue of the above provision, the civil aspect of the criminal case, which is the Petition for Review *Ad Cautelam*, is deemed instituted upon the filing of the criminal action. Thus, the CTA had long acquired jurisdiction over the civil aspect of

[36] G.R. No. 222837, July 23, 2018.

the consolidated criminal cases. Therefore, the CTA erred in dismissing the case.

We do not agree.

Rule 111, Section 1 (a) of the Rules of Court provides that what is deemed instituted with the criminal action is only the action to recover civil liability arising from the crime. Civil liability arising from a different source of obligation, such as when the obligation is created by law, such civil liability is not deemed instituted with the criminal action.

It is well-settled that **the taxpayer's obligation to pay the tax is an obligation that is created by law and does not arise from the offense of tax evasion, as such, the same is not deemed instituted in the criminal case**.

In the case of Republic of the Philippines v. Patanao, We held that:

> Civil liability to pay taxes arises from the fact, for instance, that one has engaged himself in business, and not because of any criminal act committed by him. The criminal liability arises upon failure of the debtor to satisfy his civil obligation. The incongruity of the factual premises and foundation principles of the two cases is one of the reasons for not imposing civil indemnity on the criminal infractor of the income tax law. x x x **Considering that the Government <u>cannot seek satisfaction of the taxpayer's civil liability in a criminal proceeding under the tax law or, otherwise stated, since the said civil liability is not deemed included in the criminal action, acquittal of the taxpayer in the criminal proceeding does not necessarily entail exoneration from his liability to pay the taxes</u>. It is error to hold, as the lower court has held that the judgment in the criminal cases nos. 2089 and 2090 bars the action in the present case. The acquittal in the said criminal cases cannot operate to discharge defendant appellee from the duty of paying the taxes which the law requires to be paid, since that duty is imposed by statute prior to and independently of any attempts by the taxpayer to evade payment. <u>Said obligation is not a consequence of the felonious acts charged in the criminal proceeding nor is it a mere civil liability arising from crime</u> that could be wiped out by the judicial declaration of non-existence of the criminal acts charged**. x x x. (Citations omitted and emphasis ours)

Further, in a more recent case of Proton Pilipinas Corp. v. Republic of the Phils., We ruled that:

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> While it is true that according to the aforesaid Section 4, of Republic Act No. 8249, the institution of the criminal action automatically carries with it the institution of the civil action for the recovery of civil liability, however, in the case at bar, **the civil case for the collection of unpaid customs duties and taxes cannot be simultaneously instituted and determined in the same proceedings as the criminal cases before the Sandiganbayan, as it cannot be made the civil aspect of the criminal cases filed before it. It should be borne in mind that the tax and the obligation to pay the same are all created by statute; so are its collection and payment governed by statute. The payment of taxes is a duty which the law requires to be paid. Said obligation is not a consequence of the felonious acts charged in the criminal proceeding nor is it a mere civil liability arising from crime that could be wiped out by the judicial declaration of non-existence of the criminal acts charged. Hence, the payment and collection of customs duties and taxes in itself creates civil liability on the part of the taxpayer. Such civil liability to pay taxes arises from the fact, for instance, that one has engaged himself in business, and not because of any criminal act committed by him.** (Citations omitted and emphasis ours)
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> Xxx. *(Boldfacing and underscoring supplied)*

The obligation to pay the tax is an obligation that is created by law; it does not arise from the criminal offense of violation of the NIRC of 1997, as amended, and, as such, is not deemed instituted in the criminal case.

Finally, considering that the Court has not acquired jurisdiction over the person of GECC, as it is not an accused in the present case, no civil action pursuant to Section 253(e) of the NIRC of 1997, as amended, is likewise deemed instituted against GECC.

WHEREFORE, premises considered, the Petition for Review is **DENIED** for lack of merit. Accordingly, the September 26, 2018 Decision and the December 17, 2018 Resolution, both rendered by the Special Third Division in *People of the Philippines vs. Corazon C. Gernale, CTA Crim. Case No. O-336,* are **AFFIRMED**.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

WE CONCUR:

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

ERLINDA P. UY
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

Ma. Belen SL
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
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