REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA *EB* NO. 2086** *(CTA Case No. 9539)*
-*versus*-	Present: **DEL ROSARIO, P.J., CASTAÑEDA, JR., UY, FABON-VICTORINO, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA,** *and* **MODESTO-SAN PEDRO,** *JJ.*
COLT COMMERCIAL, INC., *Respondent.*	Promulgated: **JUL 21 2020** 1:00 p.m.

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DECISION

MODESTO-SAN PEDRO, J.:

The Case

This is a Petition for Review[1] under ***Section 3(b), Rule 8 of the Revised Rules of the Court of Tax Appeals ("RRCTA")***,[2] seeking the reversal and setting aside of the Decision promulgated on 14 January 2019 and the Resolution, dated 28 May 2019, by the Special Second Division ("Court in Division"), and to render a new Decision denying respondent's original Petition for Review for lack of merit.

The Parties

Petitioner Commissioner of Internal Revenue ("CIR") is the duly appointed Commissioner of the Bureau of Internal Revenue ("BIR") who is charged with the administration and enforcement of national internal revenue laws, including the granting of refunds and tax credits of taxes erroneously or

[1] See Petition for Review; *Rollo*, pp. 1-44, with annexes.
[2] A.M. No. 05-11-07-CTA, 22 November 2005.

illegally collected. He holds office at the BIR National Office Building, Agham Road, Diliman, Quezon City.

Meanwhile, respondent Colt Commercial, Inc. is a corporation duly organized and existing under the laws of the Philippines, with business address at Suite 508 Padilla Delos Reyes Bldg., 232 Juan Luna St., Barangay 289 Zone 027, Binondo, Manila. It is registered with Revenue District Office No. 30 Binondo, Manila, as a Value-Added Tax ("VAT") taxpayer, with Tax Identification No. 008-327-264-000.

Respondent is principally engaged in the business of selling cutting tools and hardware. Majority of its clients are entities doing business within the Philippine Economic Zone Authority ("PEZA") and Subic Bay Metropolitan Authority ("SBMA").

The Facts

On 3 February 2016, respondent filed its amended Quarterly VAT Returns for the third ("3rd") and fourth ("4th") quarters of taxable year 2014, reflecting its unutilized input tax payments in the amount of ₱1,824,668.43 and ₱1,752,669.72, respectively.[3]

Thereafter, on 29 September 2016, respondent filed its Administrative Claim for Excess Input VAT Refund for the 3rd and 4th quarters of taxable year 2014.[4]

Due to the inaction of the petitioner, the respondent filed the original Petition for Review on 24 February 2017.[5]

On 14 January 2019, the Court in Division promulgated the assailed Decision,[6] partially granting the original Petition for Review and ordering the refund or issuance of a tax credit certificate in favor of the respondent in the total amount of ₱3,334,097.05, to wit:

> "**WHEREFORE,** premises considered, the instant Petition for Review is hereby **PARTIALLY GRANTED.** Accordingly, respondent is **ORDERED** to refund or issue a tax credit certificate in favor of petitioner in the reduced amount of **THREE MILLION THREE HUNDRED THIRTY FOUR THOUSAND NINETY SEVEN PESOS AND 05/100 (₱3,334,097.05)** or **One Million Seven Hundred Twenty Four Thousand Five Hundred Forty Nine and 79/100 Pesos Only (₱1,724,549.79) and One Million Six Hundred Nine Thousand Five Hundred Forty Seven and 26/100 Pesos Only (₱1,609,547.26)**, respectively, representing unutilized input VAT attributable to its zero-rated sales for the 3rd and 4th quarters of TY 2014.
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> **SO ORDERED.**"

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[3] *Id.*, p. 14.
[4] *Ibid.*
[5] *Id.*, p. 15.
[6] *Id.*, p. 13-40.

Thereafter, on 30 January 2019, the petitioner filed his Motion for Reconsideration (Of the Decision dated January 14, 2019). The respondent did not file its Comment on the said Motion.[7]

On 28 May 2019, the Court in Division issued the assailed Resolution[8] denying petitioner's Motion for Reconsideration for lack of merit.

The assailed Resolution was received by the petitioner on 4 June 2019.[9]

On 19 June 2019, petitioner filed the instant Petition for Review.[10]

Meanwhile, respondent filed its Comment to Petitioner's Petition for Review, dated 19 June 2019, on 29 July 2019 via registered mail (hereinafter referred to as "Comment").[11]

Subsequently, on 30 July 2019, respondent submitted its Manifestation and Compliance.[12] It manifested that due to inadvertence, the number of copies of the Comment filed were insufficient and it was filing seven additional copies of the same. The Court *En Banc* took note of respondent's Manifestation and Compliance in a Minute Resolution dated 5 August 2019.

On 25 September 2019, the Court *En Banc* promulgated a Resolution submitting the case for decision.[13] Hence, this Decision.

The Issue[14]

> WHETHER THE COURT IN DIVISION ERRED IN PARTIALLY GRANTING RESPONDENT'S PETITION FOR REVIEW, AND ORDERING THE PETITIONER TO REFUND TO RESPONDENT THE REDUCED AMOUNT OF ₱3,334,097.05 REPRESENTING ITS UNUTILIZED INPUT TAXES ATTRIBUTABLE TO ITS ZERO-RATED SALES FOR THE 3RD AND 4TH QUARTERS OF TAXABLE YEAR 2014.

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7 See the Resolution., p. 41.
8 *Id.*, pp. 41-44.
9 Docket, Vol. 3, p. 814.
10 See Petition for Review, pp. 1-44, with annexes.
11 *Rollo*, pp. 50-55.
12 *Id*, pp. 48-49.
13 *Id.*, pp. 57-58.
14 See Assignment of Error in the Petition for Review; *Rollo*, p. 6.

Arguments of the Parties

Petitioner's Arguments[15]

Petitioner argues that respondent is not entitled to the tax refund/credit of its alleged unutilized input taxes attributable to its zero-rated sales for the 3rd and 4th quarter of taxable year 2014. He alleges that the respondent failed to substantiate its entitlement to the tax refund/credit claim since it failed to comply with the invoicing requirements laid down in the National Internal Revenue Code of 1997 (hereinafter referred to as the "Tax Code") and other pertinent regulations.

Petitioner insists that respondent failed to prove that it strictly complied with the submission of all supporting documents relevant to its claim at the administrative level, in accordance with the mandate of ***Revenue Memorandum Order ("RMO") No. 53-98***. He stresses that it is vital for respondent to prove that it had submitted the complete set of supporting documents to the BIR since the judicial claim with the Court in Division is not an original action but an appeal.

Petitioner alleges that respondent also failed to provide the originals or certified true copies of the PEZA and SBMA certificates of registration of its clients and argues that respondent's tax credit/refund claim should therefore not be allowed.

Further, petitioner argues that per his examination of respondent's VAT returns, the amount being claimed for tax refund/credit were already carried over to its 4th Quarter VAT Return for taxable year 2014 and 1st Quarter VAT Return for taxable year 2015, respectively, and have already been applied against its output tax.

Finally, petitioner stresses that the claim for refund must be construed *strictissimi juris* against the respondent.

Respondent's Counter-Arguments[16]

Respondent alleges that petitioner's arguments are a mere rehash of the arguments already decided upon by the Court in Division.

Respondent points out that contrary to the allegations of the petitioner, it had complied with all the requisites provided for by law in order to be entitled to a refund or tax credit certificate. It belies petitioner's claim that it did not submit to the BIR the complete set of documents required during its administrative claim. It stresses that its submission of the said documents was

[15] See Petition for Review; *Rollo*, pp. 6-8.
[16] See Comment to Petitioner's Petition for Review dated 19 June 2019; *Rollo*, pp. 50-52.

even acknowledged and received by BIR Revenue District Officer Mary Grace Roldan.

As to petitioner's claim that respondent failed to provide the originals or certified true copies of the PEZA and SBMA certificates of registration of its clients, it counters that, in lieu of said documents, it was able to provide the Court in Division a Confirmation Letter from PEZA validating the issuance of VAT zero-rating certifications to its various clients, which the Court in Division accepted as sufficient proof of its entitlement to its tax refund/credit claim.

Finally, respondent denies that the amount it is claiming for tax refund/credit have already been applied to its output VAT. It mentions that the Independent Certified Public Accountant ("ICPA") appointed by the Court in Division, had already confirmed and reported that the amount it seeks to claim has not been used or applied to its output VAT.

The Ruling of the Court

After reviewing the records and considering the arguments of both parties, the Court *En Banc* finds no reason to disturb the assailed Decision and Resolution of the Court in Division.

Respondent complied with the invoicing and accounting requirements under the Tax Code.

To reiterate, petitioner argues that respondent is not entitled to the tax refund/credit claim prayed for since it failed to comply with the invoicing requirements under the Tax Code.

The petitioner's argument is without basis.

Section 113 of the Tax Code[17] provides for the invoicing requirements for VAT registered persons, to wit:

> "SEC. 113. Invoicing and Accounting Requirements for VAT-Registered Persons. -
>
> (A) Invoicing Requirements. - A VAT-registered person shall issue:
>
> (1) A **VAT invoice** for every sale, barter or exchange of goods or properties; and
>
> xxx xxx xxx

[17] National Internal Revenue Code of 1997.

(B) Information Contained in the VAT Invoice or VAT Official Receipt. - The following information shall be indicated in the VAT invoice or VAT official receipt:

(1) A **statement that the seller is a** **VAT-registered person**, followed by his **Taxpayer's Identification Number (TIN)**; and

(2) The total amount which the purchaser pays or is obligated **to pay** to the seller with the indication that such amount includes the value-added tax. Provided, That:

xxx xxx xxx

(c) If the **sale is subject to zero percent (0%) value-added tax, the term "zero-rated sale" shall be written or printed prominently on the invoice or receipt.**

(3) The **date of transaction, quantity, unit cost and description of the goods or properties or nature of the service**;"[18]

Implementing the aforementioned provision is ***Revenue Regulation ("RR") No. 16-05***,[19] to wit:

"Sec. 4.113-1. Invoicing Requirements.-

(A) A Vat-registered person shall issue: -

(1) **A VAT invoice for every sale, barter, or exchange of goods or properties**; and

xxx xxx xxx

Only VAT-registered persons are required to print their TIN followed by the word "VAT" in their invoice or official receipts. Said documents shall be considered as a "VAT Invoice" or VAT official receipt. All purchases covered by invoice/receipts other than VAT Invoice/VAT Official Receipt shall not give rise to any input tax.

VAT invoice/official receipt shall be prepared at least in duplicate, the original to be given to the buyer and the duplicate to be retained by the seller as part of his accounting records.

(B) Information contained in VAT invoice or VAT official receipt. -The following information shall be indicated in VAT invoice or VAT official receipt:

(1) **A statement that the seller is a VAT-registered person, followed by his TIN**;

(2) The total amount which the purchaser pays or is obligated to pay to the seller with the indication that such amount includes the VAT; Provided, That:

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[18] Emphasis supplied.
[19] Subject: Consolidated Value-Added Tax Regulations of 2005, 1 September 2005.

xxx xxx xxx

> (c) **If the sale is subject to zero percent (0%) VAT, the term 'zero-rated sale' shall be written or printed prominently on the invoice or receipt;**"[20]

The importance of complying with the aforementioned provisions was explained in ***Revenue Memorandum Circular ("RMC") No. 42-03***,[21] as follows:

> "Q-13: Should penalty be imposed on TCC application for failure of claimant to comply with certain invoicing requirements, (e.g., sales invoices must bear the TIN of the seller)?
>
> A-13: Failure by the supplier to comply with the invoicing requirements on the documents supporting the sale of goods and services will result to the disallowance of the claim for input tax by the purchaser-claimant.
>
> **If the claim for refund/TCC is based on the existence of zero-rated sales by the taxpayer but it fails to comply with the invoicing requirements in the issuance of sales invoices (e.g., failure to indicate the TIN), its claim for tax credit/refund of VAT on its purchases shall be denied considering that the invoice it is issuing to its customers does not depict its being a VAT-registered taxpayer whose sales are classified as zero-rated sales.** Nonetheless, this treatment is without prejudice to the right of the taxpayer to charge the input taxes to the appropriate expense account or asset account subject to depreciation, whichever is applicable. Moreover, the case shall be referred by the processing office to the concerned BIR office for verification of other tax liabilities of the taxpayer."[22]

Based on the aforementioned provisions, it is vital for a taxpayer claiming tax refund/credit on its input taxes attributable to its zero-rated sales to prove that it had followed the invoicing requirements, specifically that it issues a duly registered VAT invoice bearing the statement that it is a VAT registered taxpayer; followed by his Taxpayer's Identification Number; the term zero-rated sale is printed on the sales invoices; the amount to be paid by the purchaser is indicated in the sales invoices; and the date of transaction, quantity, unit cost, and description of the goods are indicated in the said invoice. The absence of any one of these requisites will cause the denial of the taxpayer's tax refund/credit claim.

To prove its compliance with the invoicing requirements, respondent submitted its sales invoices.[23] These sales invoices were examined by the court-commissioned ICPA and were verified by the Court in Division to be in compliance with the aforementioned provisions.

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[20] Emphasis supplied.
[21] Subject: Clarifying Certain Issues Raised Relative to the Processing of Claims for Value-Added Tax (VAT) Credit/Refund, Including Those Filed with the Tax and Revenue Group, One-Stop Shop Inter-Agency Tax Credit and Duty Drawback Center, Department of Finance (OSS) by Direct Exporters, 15 July 2013.
[22] Emphasis supplied.
[23] Exhibits ICPA ZSQ3-1 to ICPA ZSQ3-820; and ICPA ZSQ4-1 and ICPA ZSQ4-874.

Furthermore, the Court *En Banc* notes that respondent failed to specify which of the respondent's invoices, admitted by the Court in Division, were not compliant with the invoicing requirements under the Tax Code. Neither did he state which particular invoicing requirement the respondent violated. The pertinent allegations in the Petition for Review[24] is hereby quoted, to wit:

> "As here, respondent failed to substantiate its claim that it is entitled to the refund being prayed for. It failed to comply with the invoicing and accounting requirements laid down in Sections 113, 114, and 236 of the NIRC of 1997, as amended, and its implementing regulations under RR 16-2005. In addition, respondent was not able to prove that it has strictly complied with the submission of all supporting and relevant documents provided under Revenue Memorandum Order (RMO) No. 53-98 and other existing rules and regulations to warrant the grant of the application for refund."

As can be gleaned from the aforementioned quoted portion of the Petition for Review, the allegation of the petitioner is couched in the nature of a general assignment of error which is not allowed under the rules and case law. ***De Liano et. al. v. Hon. Court of Appeals***,[25] emphasizes this point, to wit:

> "An assignment of errors in appellate procedure is an enumeration by appellant or plaintiff in error of the errors alleged to have been committed by the court below in the trial of the case upon which he seeks to obtain a reversal of the judgment or decree; it is in the nature of a pleading, and performs in the appellate court the same office as a declaration or complaint in a court of original jurisdiction. Such an assignment is appellant's complaint, or pleading, in the appellate court, and takes the place of a declaration or bill; an appeal without an assignment of errors would be similar to a suit without a complaint, bill, or declaration. The assignment is appellant's declaration or complaint against the trial judge, charging harmful error, and proof vel non of assignment is within the record on appeal.
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> xxx xxx xxx
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> **The object of such pleadings is to point out the specific errors claimed to have been committed by the court below, in order to enable the reviewing court and the opposing party to see on what points appellant or plaintiff in error intends to ask a reversal of the judgment or decree, and to limit discussion to those points.** The office of an assignment of errors is not to point out legal contentions, but only to inform the appellate court that appellant assigns as erroneous certain named rulings; the function of the assignment is to group and bring forward such of the exceptions previously noted in the case on appeal as appellant desires to preserve and present to the appellant.
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> **It has been held that a general assignment of errors is unacceptable under the rules. Thus, a statement of the following tenor: that "the Court of First Instance of this City incurred error in rendering the judgment appealed from, for it is contrary to law and the**

[24] See Petition for Review; *Rollo*, p. 7.
[25] G.R. No. 142316, 22 November 2001.

> **weight of the evidence," was deemed insufficient. The appellant has to specify in what aspect of the law or the facts that the trial court erred.** The conclusion, therefore, is that the appellant must carefully formulate his assignment of errors. xxx"[26]

Given that the petitioner failed to indicate with reasonable specificity the purported flawed invoices issued by the respondent nor the particular invoicing requirement the respondent violated, the Court *En Banc* sees no reason to reverse the assailed Decision and Resolution.

Non-submission of the complete documents enumerated under RMO No. 53-98 at the administrative level is not fatal to a claim for refund at the judicial level.

Petitioner next argues that respondent's tax refund/credit claim should be denied for respondent's failure to prove that it had strictly complied with the submission of all supporting documents enumerated under RMO No. 53-98 at the administrative level. He explains that the respondent must prove compliance with the aforementioned requirement since the judicial claim with the Court in Division is not an original action but an appeal of the administrative claim.

The petitioner is incorrect.

Nowhere is it stated in RMO No. 53-98[27] that the non-submission of the documents enumerated therein would *ipso facto* result to the denial of a tax refund/credit claim.

However, even assuming that respondent failed to submit the required documents enumerated in RMO No. 53-98 at the administrative level, the Supreme Court had already ruled in ***Pilipinas Total Gas, Inc. v. Commissioner of Internal Revenue ("Pilipinas Total Gas Case")***[28] that a taxpayer's failure to submit the requirements listed under RMO No. 53-98 is not fatal to its claim for tax refund/credit, to wit:

> "As can be gleaned from the above, RMO No. 53-98 is addressed to internal revenue officers and employees, for purposes of equity and uniformity, to guide them as to what documents they may require taxpayers to present upon audit of their tax liabilities. **Nothing stated in the issuance would show that it was intended to be a benchmark in determining whether the documents submitted by a taxpayer are actually complete to support a claim for tax credit or refund of excess unutilized excess VAT**. As expounded in Commissioner of Internal Revenue v. Team Sual Corporation (formerly Mirant Sual Corporation):

[26] Emphasis supplied.
[27] Subject: Checklist of Documents to be Submitted by a Taxpayer upon Audit of his Tax Liabilities as well as of the Mandatory Reporting Requirements to be Prepared by a Revenue Officer, all of which Comprise a Complete Tax Docket, 1 June 1998.
[28] G.R. No. 207112, 8 December 2015.

> The CIR's reliance on RMO 53-98 is misplaced. There is nothing in Section 112 of the NIRC, RR 3-88 or RMO 53-98 itself that requires submission of the complete documents enumerated in RMO 53-98 for a grant of a refund or credit of input VAT. The subject of RMO 53-98 states that it is a 'Checklist of Documents to be Submitted by a Taxpayer upon Audit of his Tax Liabilities x x x.' In this case, TSC was applying for a grant of refund or credit of its input tax. There was no allegation of an audit being conducted by the CIR. Even assuming that RMO 53-98 applies, it specifically states that some documents are required to be submitted by the taxpayer 'if applicable.'
>
> Moreover, if TSC indeed failed to submit the complete documents in support of its application, the CIR could have informed TSC of its failure, consistent with Revenue Memorandum Circular No. (RMC) 42-03. However, the CIR did not inform TSC of the document it failed to submit, even up to the present petition. The CIR likewise raised the issue of TSC's alleged failure to submit the complete documents only in its motion for reconsideration of the CTA Special First Division's 4 March 2010 Decision. Accordingly, we affirm the CTA EB's finding that TSC filed its administrative claim on 21 December 2005, and submitted the complete documents in support of its application for refund or credit of its input tax at the same time.

As explained earlier and underlined in Team Sual above, taxpayers cannot simply be faulted for failing to submit the complete documents enumerated in RMO No. 53-98, absent notice from a revenue officer or employee that other documents are required. Granting that the BIR found that the documents submitted by Total Gas were inadequate, it should have notified the latter of the inadequacy by sending it a request to produce the necessary documents in order to make a just and expeditious resolution of the claim.

Indeed, a taxpayer's failure with the requirements listed under RMO No. 53-98 is not fatal to its claim for tax credit or refund of excess unutilized excess VAT. This holds especially true when the application for tax credit or refund of excess unutilized excess VAT has arrived at the judicial level. <u>After all, in the judicial level or when the case is elevated to the Court, the Rules of Court governs. Simply put, the question of whether the evidence submitted by a party is sufficient to warrant the granting of its prayer lies within the sound discretion and judgment of the Court</u>."[29]

Based on the ***Pilipinas Total Gas*** case, RMO No. 53-98 is merely a guide to revenue officers as to what documents they may require taxpayers to present upon audit of their tax liabilities. The said issuance was not intended to be a benchmark in determining whether the documents submitted by a taxpayer are actually complete to support a claim for tax refund/credit.

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[29] Emphasis supplied.

More importantly, once the tax refund/credit claim reaches the Court, the discretion to determine the sufficiency of evidence submitted by the parties lies solely with the Courts.

Hence, petitioner cannot invoke the alleged non-compliance with RMO No. 53-98 as legal basis to deny respondent's tax refund/credit claim.

Respondent was able to prove that it made VAT zero-rated sales to PEZA registered entities.

Petitioner also alleges that the respondent failed to provide the Court in Division with the originals or certified true copies of the PEZA and SBMA certificates of registration of its clients. He argues that absent this certifications, respondent's tax refund/credit claim should have been disallowed.

After scrutinizing the case records, the Court *En Banc* was able to verify that the respondent, indeed, failed to provide the originals or certified true copies of the PEZA and SBMA certificates of registration of its clients.

However, for its PEZA registered clients, the respondent, in lieu of the individual PEZA Certifications, presented a Confirmation Letter,[30] dated 5 July 2016, issued by the PEZA Deputy Director General for Operations, Ms. Mary Harriet O. Abordo, validating the issuance of VAT zero-rating certifications to the various clients of petitioner.

As in numerous cases decided upon by the CTA,[31] the Court *En Banc* finds a Confirmation Letter to be sufficient proof of respondent's clients entitlement for VAT zero-rating, considering that such Confirmation Letter was issued by the same entity which issues the PEZA certificate of registration.

Hence, we uphold the assailed Decision and Resolution finding respondent's sale to the PEZA entities enumerated in the Confirmation Letter to have qualified for VAT zero-rating and for disallowing respondent's sales made to its alleged SBMA clients.

The claimed input VAT was not applied against any output VAT in succeeding quarters.

Finally, for the allegation of petitioner that the input VAT claimed by respondent was already applied against its output VAT, the Court *En Banc* also finds the same unmeritorious.

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[30] Exhibit "P-6".

[31] Colt Commercial Inc., v. CIR, CTA Case No. 9340, 10 April 2019, Colt Commercial Inc., v. CIR, CTA 9356, 18 December 2018.

We find that the Court in Division has sufficiently established that the input VAT claimed by respondent has not been applied against any output VAT. The pertinent portion of the assailed Decision is hereby quoted to wit:

> "On a final note, petitioner was able to prove that the claimed input VAT of P1,824,668.43 and P1,752,669.72 for the 3rd and 4th quarters of TY 2014, respectively, **were not applied against any output VAT in the succeeding quarters**. **Thus, the same remained unutilized as the amounts were deducted as "VAT Refund/TCC claimed" in its Amended Quarterly VAT Returns for the 3rd and 4th quarters of TY 2014**. **Clearly, the subject claim no longer formed part of the excess input VAT of P6,510,915.4947 as of the end of the fourth quarter of TY 2014 that was to be carried over/applied to the succeeding quarters. As such, it eliminates the possibility that the present claim would be applied to future output VAT liability**."[32]

It is well-settled that tax refunds are in the nature of a claim for exemption and, therefore, the law is construed in *strictissimi juris* against the taxpayer. Accordingly, the pieces of evidence presented entitling a taxpayer to an exemption must also *strictissimi* scrutinized and must be duly proven.[33] In this case, respondent was able to prove with competent evidence its entitlement to a refund or issuance of a tax credit certificate.

In view of the foregoing, this Court finds no reason to disturb the findings of the Court in Division.

WHEREFORE, premises considered, the instant Petition for Review is hereby **DENIED** for lack of merit. Accordingly, the Court in Division's Decision promulgated on 14 January 2019 and the Resolution dated 28 May 2019 are hereby **AFFIRMED**.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

[32] Emphasis supplied.
[33] Atlas Consolidated Mining and Development Corporation v. CIR, G.R. No. 159490, 18 February 2008.

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

ERLINDA P. UY
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

C E R T I F I C A T I O N

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