

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF
INTERNAL REVENUE,
Petitioner,

CTA EB NO. 2104
(CTA Case No. 9094)

- versus -

MA. CARMELA LOCSIN,
NERISSA LORIA, KRISTA
CAMILLE LOZADA, MARIA
ISABELITA LOZANO, HEIDEE
LOZARI, MARIA CRISELDA
LUMBA, LEAH JEAN LUNA,
MA. SOLITA MABAQUIAO,
MARIANNE MACABINGKIL,
EMERLINDA MACALINTAL,
GEOVANNA MACEDA-PAPA,
RITCHELLE ANN MADRIGAL,
MARIA ANGELA MALIHAN,
MAUREEN MAMAYSON,
IMELDA MAPUSTI, MA.
THERESA MANAHAN, MA.
ROWENA MANALANSAN,
NEMROD MANALO, BUENA
MARIE MANANSALA, ELNORA
MANGAMPAT, JOELITO
MANIGO, MADELINE
MANRIQUE, MARIROSE
MAPUA, ROSELYN
MARANTAL, LIZA
MARASIGAN, MARITESS
MARCELINO, RUZETTE
MARIANO, VICTORIA FE
MARIANO, GIRARD PACIFICO

RESOLUTION

CTA EB Nos. 2104 and 2110 (CTA Case No. 9094)

CIR v. Ma. Carmela Locsin, et al. and Ma. Carmela Locsin, et al. v. CIR

Page 2 of 14

x-----x

MARIN, MA. ISABEL MARTIN,
ELOISE VALERIE MARTINEZ,
BALBINA GRACE
MATULLANO, JOSELITO
MENDEZ, RACHELLE
MENDINUETO, TERESA
MENDOZA, VIVIAN MENESES,
KATHRINA MILLAN,
MARICHU MILWARD, ALVIN
MORALES, ALISSON GRACE
MIRAVITE, MARIE JESSAMINE
MITRA, MODESTO MODESTO,
CAREN JOY MONGCUPA,
MICHAEL JOHN MONREAL,
JEMELLE MONZUELA, SARA
MEI MORA, JACKIE
MORENO, WESAM MOSTADI,
EDGARDO NACPIL, ALDALYN
NADA-BERE, GILDA NANQUIL,
SOCORRO NARVASA, LAARNI
NASI, JENNIFER NAVARRO,
MA. AGNES NAVERA,
SUZANNE NAZAL, BELEN KIM
NGWE, MARIA OLIVA
NUESTRO,
MA. CARMELA NUÑEZ,
LAWRENCE OBIAS, MAY
OBLEFIAS, ATHENA OCAMPO,
LAURA OCAMPO, JOSEPH
OCHOADA, MARJORIE
OLIVER, RONALD MARK
OMANA, CAROL
ONCHANGCO, DINO TANTE
ORDONEZ, MARIA CYNTHIA
ORENDAIN, JOSEPHINE
ORENSE, CHRISTINA
ORQUIOLA, MARIA ROSA
ORTEGA, LEA MARIA ORTIZ,
CECILLE PACHECO, MADELYN
PACLIBAR, RUPERTO
PADILLA, RINO PAEZ, MARIA
TERESA PAGKALINAWAN,
ZENAIDA PANGAN, CORAZON

RESOLUTION

CTA EB Nos. 2104 and 2110 (CTA Case No. 9094)

CIR v. Ma. Carmela Locsin, et al. and Ma. Carmela Locsin, et al. v. CIR

Page 3 of 14

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**PANGANIBAN, AILEEN
PANGALINAN, MARIA
VIRGINIA PANIS, SOCORRO
PANIS, MELISSA PASCUA,
PIA ANGELICA PASCUAL,
WILHELMINA PAZ, SANTIAGO
RAYMOND PE-AGUIRRE, MA.
AGNES PEDRO, MICHELLE
PENALOSA, CECILIA PERALTA,
PAULITA PEREZ DE TAGLE,
ROSLYN PEREZ, DONABELLE
PINEDA, MA. ELOISA PINEDA,
MITZI GAY PIOL, DARIO
PONCIANO, LILIBETH POOT,
MARIO ANTONIO PORTUGAL,
GRACE POTENTE and ELENITA
PURA,**

Respondents.

x-----x

**MA. CARMELA LOCSIN,
NERISSA LORIA, KRISTA
CAMILLE LOZADA, MA.
ISABELITA LOZANO, HEIDEE
LOZARI, MARIA CRISELDA
LUMBA, LEAH JEAN LUNA,
MA. SOLITA MABAQUIAO,
MARIANNE MACABINGKIL,
EMERLINDA SOCORRO
MACALINTAL, GEOVANA
MACEDA-PAPA, RITCHELLE
ANN MADRIGAL,
MARIA ANGELA MALIHAN,
MAUREEN MAMAYSON,
IMELDA MAMPUSTI, MA.
THERESA MANAHAN, MA.
ROWENA MANALANSAN,
NEMROD MANALO, BUENA
MARIE MANANSALA,
ELNORA MANGAMPAT,
JOELITO MANIGO, MADELINA
MANRIQUE, MARIROSE
MAPUA, ROSELYN**

**CTA EB NO. 2110
(CTA Case No. 9094)**

RESOLUTION

CTA EB Nos. 2104 and 2110 (CTA Case No. 9094)

CIR v. Ma. Carmela Locsin, et al. and Ma. Carmela Locsin, et al. v. CIR

Page 4 of 14

x-----x

**MARANTAL, LIZA
MARASIGAN, MARITESS
MARCELINO, RUZETTE
MARIANO, VICTORIA FE
MARIANO, GIRARD PACIFICO
MARIN, MA. ISABEL MARTIN,
ELOISE VALERIE MARTINEZ,
BALBINAGRACE MATULLANO,
MA-LYN THERESA MEDINA,
JOSELITO MENDEZ, RACHEL
MENDINUETO, TERESA
MENDOZA, VIVIAN MENESES,
KATHRINA MILLAN,
MARICHU MILWARD, ALVIN
MORALES, ALLISON GRACE
MIRAVITE, MARIE
JESSAMINE MITRA, MODESTO
MODESTO, CAREN JOY
MONGCOPA, MICHAEL JOHN
MONREAL, JEMELLEE
MONZUELA, SARAH MEI
MORA, JACKIE MORENO,
WESAM MOSTADI, EDGARDO
NACPIL, ALDALYN NADA-
BERE, GILDA NANQUIL,
SOCORRO JOSEFINA
NARVASA, LAARNI NASI,
JENNIFER NAVARRO, MA.
AGNES NAVERA, SUZANNE
NAZAL, BELEN KIM NGWE,
MARIA OLIVIA NUESTRO, MA.
CARMEN NUÑEZ, LAWRENCE
OBIAS, MAY OBLEFIAS,
ATHENA OCAMPO, LAURA
OCAMPO, JOSEPH OCHOADA,
MARJORIE LEE OLIVER,
RONALD MARK OMAÑA,
CAROL ONGCHANGCO, DINO
TANTE ORDONEZ, MARIAN
CYNTHIA ORENDAIN,
JOSEPHINE ORENSE,
CHRISTINE ORQUIOLA,
MARIA ROSA ORTEGA, LEA**

MARIA ORTIZ, CECILE
PACHECO, MADELYN
PACLIBAR, RUPERTO
PADILLA, RINO PAEZ,
MARIA THERESA
PAGKALIWANGAN, ZENAIDA
PANGAN, MARIA CORAZON
PANGANIBAN, AILEEN
PANGILINAN, MA. VIRGINIA
PANIS, SOCORRO PANIS,
MELISSA PASCUA, PIA
ANGELICA PASCUAL,
WILHELMINA PAZ, SANTIAGO
RAYMOND PE-AGUIRRE,
MA. AGNES PEDRO,
MICHELLE PENALOSA,
CECILIA PERALTA, PAULITA
PEREZ DE TAGLE, ROSLYN
PEREZ, DONNABELLE
PINEDA, MA. ELOISA PINEDA,
MITZI GAY PIOL, DARIO
PONCIANO, LILIBETH POOT,
MARCO ANTONIO
PORTUGAL, GRACE POTENTE
and ELENITA PURA,

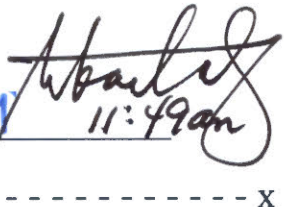
Petitioners,

Present:

DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO, *and*
REYES-FAJARDO, II.

- versus -

COMMISSIONER OF
INTERNAL REVENUE,
Respondent.

Promulgated: 
NOV 05 2021 11:49am

RESOLUTION

CTA EB Nos. **2104** and **2110** (CTA Case No. 9094)

CIR v. Ma. Carmela Locsin, et al. and Ma. Carmela Locsin, et al. v. CIR

Page 6 of 14

X ----- X

RESOLUTION

BACORRO-VILLENA, J.:

For the Court's resolution is a Motion for Reconsideration¹ (**MR**) filed by respondents in CTA EB No. 2104 and petitioners in CTA EB No. 2110, Ma. Carmela Locsin, et al. (**the "Locsin Group"**). The MR assails this Court's Decision² (**assailed Decision**) promulgated on 13 January 2021 in the above-captioned cases. The dispositive portion of the assailed Decision reads:

...

WHEREFORE, the foregoing considered, the Amended Petition for Review filed by the Commissioner of Internal Revenue, docketed as CTA EB No. 2104, is hereby **GRANTED**. On the other hand, the Amended Petition for Review filed by Ma. Carmela Locsin, et al., docketed as CTA EB No. 2110, is hereby **DENIED** for lack of merit.

Accordingly, the Decision and Resolution dated 04 February 2019 and 02 July 2019, respectively, of the Court's Special Third Division in CTA Case No. 9094 entitled *Ma. Carmela Locsin, et al. v. Commissioner of Internal Revenue*, granting the claim of refund of Ma. Carmela Locsin, et al., are **REVERSED** and **SET ASIDE**.

SO ORDERED.

...

The assailed Decision reversed the original decision³ rendered by this Court's Special Third Division⁴ on 04 February 2019, partially granting the Locsin Group's Petition for Review in CTA Case No. 9094, to wit:

...

WHEREFORE, the Petition for Review dated July 14, 2015 is **PARTIALLY GRANTED**.

Respondent is hereby **ORDERED TO REFUND** or **TO ISSUE TAX CREDIT CERTIFICATE** in the total amount of P33,704,567.53, broken down, as follows:

¹ Rollo, pp. 290-297.

² Id., pp. 245-271.

³ Division Docket, Volume II, pp. 602-630.

⁴ Penned by Associate Justice Esperanza R. Fabon-Victorino and concurred by Associate Justice Ma. Belen M. Ringpis-Liban.

RESOLUTION

CTA EB Nos. 2104 and 2110 (CTA Case No. 9094)

CIR v. Ma. Carmela Locsin, et al. and Ma. Carmela Locsin, et al. v. CIR

Page 7 of 14

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NAME OF PETITIONER	Income Tax Paid For 2012
Ma. Carmela Locsin	3,022,590.18
Nerissa Loria	213,578.84
Krista Camille Lozada	490,048.48
Maria Isabelita Lozano	315,708.90
Heidee Lozari	703,092.43
Maria Criselda Lumba	148,453.68
Leah Jean Luna	177,330.16
Ma. Solita Mabaquiao	515,525.34
Marianne Macabingkil	163,459.79
Emerlinda Macalintal	162,336.80
Geovanna Maceda-Papa	36,856.67
Ritchelle Ann Madrigal	178,814.24
Maria Angela Malihan	100,872.84
Maureen Mamayson	234,414.86
Imelda Mampusti	299,155.00
Ma. Theresa Manahan	366,266.84
Ma. Rowena Manalansan	214,246.15
Nemrod Manalo	700,279.56
Buena Marie Manansala	224,483.44
Elnora Mangampat	371,725.82
Joelito Manigo	321,969.67
Madeline Manrique	251,495.00
Marirose Mapua	227,511.80
Roselyn Marantal	223,379.24
Liza Marasigan	253,091.09
Maritess Marcelino	166,027.00
Ruzette Mariano	176,142.51
Victoria Fe Mariano	594,514.68
Girard Pacifico Marin	452,387.38
Ma. Isabel Martin	152,005.48
Eloise Valerie Martinez	232,457.37
Balbina Grace Matullano	233,521.19
Ma Lyn Theresa Medina	
Joselito Mendez	704,088.68
Rachelle Mendinueto	156,118.83
Teresa Mendoza	451,398.60
Vivian Meneses	231,234.07
Kathrina Millan	135,160.40
Marichu Milward	305,446.00
Alvin Morales	611,181.80
Allison Grace Miravite	82,540.82
Marie Jessamine Mitra	264,959.94
Modesto Modesto	1,100,851.83
Caren Joy Mongcupa	170,322.70
Michael John Monreal	214,907.25
Jemellee Monzuela	269,538.10
Sara Mei Mora	294,866.40
Jackie Moreno	123,046.33
Wesam Mostadi	109,600.09
Edgardo Nacpil	557,670.42
Aldalyn Nada-Bere	473,213.38

RESOLUTIONCTA EB Nos. **2104** and **2110** (CTA Case No. 9094)

CIR v. Ma. Carmela Locsin, et al. and Ma. Carmela Locsin, et al. v. CIR

Page 8 of 14

x ----- x

Gilda Nanquil	372,471.94
Socorro Narvasa	261,758.68
Laarni Nasi	164,759.79
Jennifer Navarro	313,075.04
Ma. Agnes Navera	418,010.08
Suzanne Nazal	296,098.52
Belen Kim Ngwe	267,482.75
Maria Oliva Nuestro	566,741.61
Ma. Carmela Nuñez	335,374.03
Lawrence Obias	129,515.90
May Oblefias	143,912.67
Athena Ocampo	267,524.61
Laura Ocampo	291,221.19
Joseph Ochoada	362,461.97
Marjorie Oliver	249,237.62
Ronald Mark Omana	215,062.18
Carol Onchangco	317,652.68
Dino Tante Ordonez	211,287.83
Maria Cynthia Orendain	629,320.00
Josephine Orense	301,729.90
Christina Orquiola	437,127.60
Maria Rosa Ortega	503,836.18
Lea Maria Ortiz	337,273.24
Cecille Pacheco	270,798.47
Madelyn Paclibar	221,760.19
Ruperto Padilla	552,920.28
Rino Paez	98,102.00
Maria Teresa Pagkalinawan	288,724.85
Zenaida Pangan	251,860.21
Corazon Panganiban	564,160.00
Aileen Pangalinan	209,744.01
Maria Virginia Panis	145,297.69
Socorro Panis	823,129.20
Melissa Pascua	363,318.57
Pia Angelica Pascual	167,019.52
Wilhelmina Paz	955,070.05
Santiago Raymond Pe-Aguirre	332,078.92
Ma. Agnes Pedro	153,650.18
Michelle Penalosa	155,411.54
Cecilia Peralta	143,091.88
Paulita Perez de Tagle	173,804.34
Roslyn Perez	271,525.06
Donabelle Pineda	202,487.10
Ma Eloisa Pineda	262,236.49
Mitzi Gay Piol	210,035.91
Dario Ponciano	305,319.80
Lilibeth Poot	447,970.83
Mario Antonio Portugal	82,557.14
Grace Potente	327,102.08
Elenita Pura	152,567.14
TOTAL	33,704,567.53

RESOLUTION

CTA EB Nos. **2104** and **2110** (CTA Case No. 9094)

CIR v. Ma. Carmela Locsin, et al. and Ma. Carmela Locsin, et al. v. CIR

Page 9 of 14

x-----x

SO ORDERED.

...

Contrary to the Third Division's findings, the Court *En Banc*, in its assailed Decision, concluded that the income taxes paid by the Locsin Group in 2012 and 2013 as Filipino employees of the Asian Development Bank (ADB) were neither illegally collected nor erroneously paid thus, a refund thereof is unavailing.

In the instant motion, the Locsin Group raises arguments which may be summed up as follows:

- 1) A specific legislation separate from the National Internal Revenue Code (NIRC) of 1997, as amended, must be passed in order to enforce the taxability of ADB's Filipino employees; and,
- 2) Assuming that the foregoing employees are subject to income tax under the NIRC of 1997, as amended, their taxability should apply prospectively from the passing of Revenue Memorandum Circular (RMC) No. 31-13⁵ on 12 April 2013 thus making their income in 2012 not subject to income tax.

It must be emphasized that the foregoing arguments are literal restatements of those found in the Locsin Group's Petition for Review in CTA EB No. 2110 – the same issues which this Court has already passed upon and exhaustively discussed in the assailed Decision. Although a reiteration of the issues in an MR raised by the parties and passed upon by the court does not immediately make the MR *pro forma*⁶, the Locsin Group's MR does little to convince the Court to reverse its previous ruling.

As regards the first argument, We cite the following disquisitions contained in the assailed Decision, to wit:



⁵ Guidelines on the Taxation of Compensation Income of Philippine Nationals and Alien Individuals Employed by Foreign Governments/Embassies/Diplomatic Missions and International Organizations Situated in the Philippines.

⁶ *Philippine National Bank v. Hon. Paneda*, G.R. No. 149236, 14 February 2007.

RESOLUTION

CTA EB Nos. **2104** and **2110** (CTA Case No. 9094)

CIR v. Ma. Carmela Locsin, et al. and Ma. Carmela Locsin, et al. v. CIR

Page **10** of 14

x ----- x

...
Moreover, the ADB Charter, which the Philippine Government ratified and confirmed, provides the following reservation:

...
NOW THEREFORE, be it known that I, FERDINAND E. MARCOS, President of the Republic of the Philippines, having seen and considered the Agreement Establishing the Asian Development Bank done on December 4, 1965 at Manila, Philippines, do hereby in pursuance of the aforesaid concurrent of the Senate of the Philippines, **ratify and confirm the said Agreement** and every article and clause thereof, **subject to the reservation that the Philippines declares that it retains for itself and its political subdivision the right to tax salaries and emoluments paid by the Bank to citizens or nationals of the Philippines.**
...

The same reservation is incorporated in the ADB Headquarters Agreement which was signed on 22 December 1966, to wit:

...
ARTICLE XII
Privileges and Immunities of Governors and Other
Representatives of Members, Directors, President, Vice-
President and Others
...

Section 45

Officers and staff of the Bank, including for the purposes of this Article experts and consultants performing missions for the Bank, shall enjoy the following privileges and immunities:

(a) Immunity from legal process with respect to acts performed by them in their official capacity except when the Bank waives the immunity;

(b) Exemption from taxation on or in respect of the salaries and emoluments paid by the Bank subject to the power of the Government to tax its nationals[.]
...

From the foregoing, it is clear that the Philippine Government reserved its right to tax its nationals. As such, the Filipino employees of the ADB would fall under the resident citizen tax classification, who are taxable on *all* income derived from *all* sources within and outside the Philippines.⁷ 

...

RESOLUTION

CTA EB Nos. **2104** and **2110** (CTA Case No. 9094)

CIR v. Ma. Carmela Locsin, et al. and Ma. Carmela Locsin, et al. v. CIR

Page 11 of 14

x ----- x

On this note, the Locsin Group cites the definition of the term, “reservation” under the Vienna Convention on the Law of Treaties⁸ which is defined as “a unilateral statement, however phrased or named, made by a State, when signing, ratifying, accepting, approving or acceding to a treaty, whereby it purports to exclude or to modify the legal effect of certain provisions of the treaty in their application to that State”.⁹

The Locsin Group puts heavy emphasis on the word “purport” found in the foregoing definition. They contend that, according to Merriam-Webster online, the word “purport” means “to claim to be or do a particular thing when this claim may not be true”. Based on this, they claim that the reservation of the Philippine government as regards the taxability of its Filipino employees both in the ADB Charter and the *Agreement Between the Asian Development Bank and the Government of the Republic of the Philippines Regarding the Headquarters of the Asian Development Bank (ADB Headquarters Agreement)* is merely implied and that a tax burden cannot be imposed under unclear terms.

Contrary to the Locsin Group’s view, the taxability of their income is clearly expressed under the NIRC of 1997, as amended, to wit:

...

Sec. 23. General Principles of Income Taxation in the Philippines. – Except when otherwise provided in this Code:

- (A) A citizen of the Philippines residing therein is taxable on all income derived from sources within and without the Philippines[.]

...

Sec. 24. Income Tax Rates. -

- (A) Rates of Income Tax on Individual Citizen and Individual Resident Alien of the Philippines.

(1) An income tax is hereby imposed:

- (a) On the taxable income defined in Section 31 of this Code, other than income subject to tax under 

⁸ Dated 23 May 1969.

⁹ Article 2, Use of Terms, Vienna Convention on the Law of Treaties.

RESOLUTION

CTA EB Nos. **2104** and **2110** (CTA Case No. 9094)

CIR v. Ma. Carmela Locsin, et al. and Ma. Carmela Locsin, et al. v. CIR

Page 12 of 14

x ----- x

Subsections (B), (C) and (D) of this Section, derived for each taxable year from all sources within and without the Philippines by every individual citizen of the Philippines residing therein[.]

...

Sec. 31. Taxable Income Defined. – The term taxable income means the pertinent items of gross income specified in this Code, less the deductions and/or personal and additional exemptions, if any, authorized for such types of income by this Code or other special laws.

...

Sec. 32. Gross Income. –

(A) *General Definition.* – Except when otherwise provided in this Title, gross income means all income derived from whatever source, including (but not limited to) the following items:

- (1) Compensation for services in whatever form paid, including, but not limited to fees, salaries, wages, commissions, and similar items[.]¹⁰

...

Both the ADB Charter and ADB Headquarters Agreement were ratified in 1966. A perusal of all their pertinent provisions clearly show that the Philippine government reserved the right to tax its own citizens regardless of their employment with the ADB. Subsequently, the current NIRC of 1997, as amended, was enacted in 1997. The foregoing provisions thereof are without qualification as to their application to Filipino citizens residing within Philippine territory making the NIRC of 1997, as amended, applicable to ADB's Filipino employees.

As regards the second argument, We have previously discussed that RMC No. 31-13 as an administrative issuance is not the source of the Locsin Group's obligation to pay income taxes. We reiterate the following discussion in our assailed Decision based on the Supreme Court's ruling in *Misamis Oriental Association of Coco Traders, Inc. v. Department of Finance Secretary, et al.*,¹¹ viz: 

¹⁰ Underscoring supplied.

¹¹ G.R. No. 108524, 10 November 1994.

RESOLUTION

CTA EB Nos. 2104 and 2110 (CTA Case No. 9094)

CIR v. Ma. Carmela Locsin, et al. and Ma. Carmela Locsin, et al. v. CIR

Page 13 of 14

x ----- x

...

When an administrative agency renders an opinion by means of circulars or memoranda, they are to be treated as interpretative rules designed to provide guidelines to the law which the administrative agency is in charge of enforcing. Therefore, RMC 31-2013 was issued merely to construe the provisions of the NIRC of 1997, as amended, in relation to the various existing treaty obligations of the State. The circular was not issued to impose additional tax burdens not otherwise already found in existing law.¹²

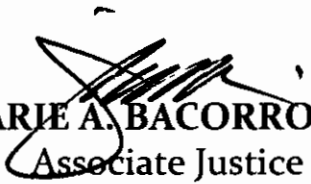
...

RMC No. 31-13's clarification on the status of Filipino ADB employees does not take away the fact that even prior to its issuance, the income of Filipino ADB employees was subject to income tax. Therefore, there is no legal basis to deny the Philippine government from collecting income tax on the Locsin Group's income for taxable year 2012.

With no new issues and arguments raised in the instant MR, the Court sees no further need of another comprehensive discussion on the issues at hand as Our findings regarding the same have already been explained in length in the assailed Decision of the above-captioned cases.

WHEREFORE, the foregoing considered, the Motion for Reconsideration filed by the Locsin Group on 09 February 2021 is hereby **DENIED** for lack of merit.

SO ORDERED.


JEAN MARIE A. BACORRO-VILLENA
Associate Justice

¹² Supra at note 2, p. 265.

RESOLUTION

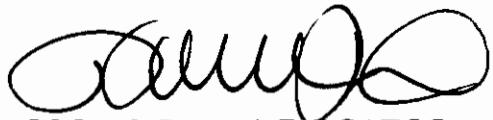
CTA EB Nos. **2104** and **2110** (CTA Case No. 9094)

CIR v. Ma. Carmela Locsin, et al. and Ma. Carmela Locsin, et al. v. CIR

Page **14** of 14

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WE CONCUR:



ROMAN G. DEL ROSARIO

Presiding Justice



JUANITO C. CASTAÑEDA, JR.

Associate Justice



ERLINDA P. UY

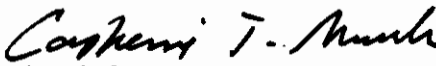
Associate Justice



(With due respect, I maintain my
Concurring and Dissenting Opinion)

MA. BELEN M. RINGPIS-LIBAN

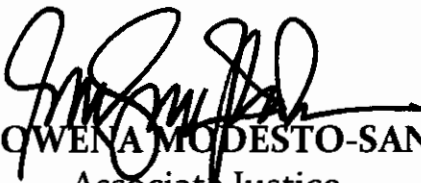
Associate Justice



(With due respect, I maintain my
Dissenting Opinion dated January 13, 2021)

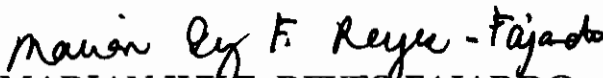
CATHERINE T. MANAHAN

Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO

Associate Justice



MARIAN IVY F. REYES-FAJARDO

Associate Justice