REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

M.E.T.R.O. (MANUFACTURE, EXPORT, TRADE, RESEARCH OFFICE), INCORPORATED,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 8921

Members:

CASTAÑEDA, JR., *Chairperson*
CASANOVA, *and*
MANAHAN, *JJ.*

Promulgated:

JAN 03 2018 1:15 p.m.

x- x

DECISION

MANAHAN, *J.:*

This involves a Petition for Review[1] pursuant to Rule 4, Section (3)(a)(1)[2] of the Revised Rules of the Court of Tax Appeals (RRCTA). The petition seeks to reverse the disallowance by the Bureau of Internal Revenue (BIR) of petitioner's claim for tax credit of its unutilized input Value-added Tax (VAT) for taxable year 2012, in the amount of Php1,981,905.48.

FACTS

Petitioner is a domestic corporation duly organized under Philippine law, with principal place of business at Building 19, La Fuerza Compound, Alabang-Zapote Road, Las Piñas City.[3]

---

[1] Docket, CTA Case No. 8921, Vol. 1, pp. 6-16.

[2] Rule 4 Jurisdiction of the Court

xxx xxx xxx

Sec. 3. Cases within the jurisdiction of the Court in Divisions. – The Court in Divisions shall exercise:

(a) Exclusive original or appellate jurisdiction to review by appeal the following:

(1) Decisions of the Commissioner of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue.

[3] Docket, Vol. 1, Joint Stipulation (JSFI) filed on April 6, 2015, p. 265.

Respondent is the duly appointed Commissioner of Internal Revenue (CIR) vested under the law with authority to carry out all functions, duties and responsibilities of the Bureau of Internal Revenue.[4]

On March 28, 2014, petitioner filed its application for Tax Credit/Refund[5] with the Revenue District Office (RDO) No. 053-A for the amount of Php2,185,195.22.[6] The application was for input taxes from purchases made from January 1, 2012 to December 31, 2012.[7]

On June 2, 2014, petitioner submitted certain documents in support of its Application for Tax Credit as requested by the BIR in several correspondences.[8]

On October 8, 2014, petitioner was furnished a copy of the decision from the BIR, partially denying petitioner's Application for Tax Credit in the amount of Php1,981,905.48 and issuing the Tax Credit Certificate (TCC) for Php203,289.74 only.[9]

On November 7, 2014, petitioner filed the instant Petition for Review[10].

Upon summons[11] and within the extension granted[12], respondent filed his Answer[13], through registered mail, on December 13, 2014 and received by this Court on January 8, 2015.

The Court conducted pre-trial, with the parties submitting their respective pre-trial briefs[14], and their Joint Stipulation[15]. The Court issued its Pre-Trial Order[16] on April 16, 2015, approving and adopting the Joint Stipulation of Facts and Issues.

---

[4] Docket, Vol.1, JSFI, p. 265.
[5] Docket, Vol. 2, Exhibit "P-4", p. 693.
[6] Docket, Vol. 1, JSFI, p. 265.
[7] Docket, Vol. 1, JSFI, p. 265.
[8] Docket, Vol. 1, JSFI, p. 266.
[9] Docket, Vol. 1, JSFI, p. 266.
[10] Docket, Vol. 1, pp. 6-228, with annexes.
[11] Docket, Vol.1, p. 229.
[12] Docket, Vol. 1, Order dated November 27, 2014, p. 233.
[13] Docket, Vol. 1, pp. 234-236.
[14] Docket, Vol. 1, petitioner's Pre-Trial Brief, pp. 245-254; respondent's Pre-Trial Brief, pp. 255-257.
[15] Docket, Vol. 1, JSFI, pp. 265-269.
[16] Docket, Vol. 1, pp. 275-278.

On June 24, 2015, the Court granted petitioner's motion to commission Mr. Maurito C. Tarobal as Independent Certified Public Accountant (ICPA).[17]

The case proceeded to trial with petitioner presenting two witnesses: (1) Ms. Carmelita D. Barcelona[18], petitioner's Chief Financial Officer; and (2) ICPA Maurito C. Tarobal[19].

On November 5, 2015, petitioner filed its Formal Offer of Evidence (FOE).[20] The Court resolved the FOE in the Resolution[21] dated January 19, 2016. On motion for reconsideration[22], petitioner prayed that certain specified exhibits be admitted, which the Court granted in the Resolution[23], dated March 2, 2016.

Respondent, on the other hand, presented his sole witness, Revenue Officer Sherwin R. Larubes[24]. After an extension[25] was granted, respondent filed his FOE[26] on September 16, 2016. The Court resolved respondent's FOE through a Resolution[27] dated November 28, 2016, admitting respondent's exhibits, and required the parties to submit their respective memoranda within 30 days from notice.

On January 1, 2017, respondent filed his Manifestation and Motion[28] that he is adopting all his arguments contained in his Answer. Petitioner, after an extension was granted, filed its Memorandum[29] on January 26, 2017. Hence, the case was submitted for decision on January 31, 2017.

ISSUES[30]

The parties submit the following issues for resolution:

---

[17] Docket, Vol. 1, pp. 294-296.
[18] Docket, Vol. 2, Exhibit "P-14" Judicial Affidavit, pp. 818-830.
[19] Docket, Vol. 2, Exhibit "P-20" Judicial Affidavit, pp. 622-660.
[20] Docket, Vol. 2, pp. 666-677.
[21] Docket, Vol. 3, pp. 1002-1006.
[22] Docket, Vol. 3, pp. 1009-1015.
[23] Docket, Vol. 3, p. 1040.
[24] Docket, Vol. 3, Judicial Affidavit dated April 6, 2016, pp. 1043-1049; Exhibit "R-9" Supplemental Judicial Affidavit, pp. 1076-1079.
[25] Docket, Vol. 3, Order dated September 30, 2016, p. 1140.
[26] Docket, Vol. 3, pp. 1126-1132.
[27] Docket, Vol. 3, pp. 1148-1149.
[28] Docket, Vol. 3, pp. 1157-1158.
[29] Docket, Vol. 3, pp. 1161-1207.
[30] Docket, Vol. 1, JSFI, p. 266.

1. Whether the excess Input VAT being claimed by petitioner, in the amount of Php1,981,905.48, was properly substantiated in accordance with Sections 110, 113, and 237 of the 1997 National Internal Revenue Code, as amended (NIRC); and

2. Whether petitioner is entitled to the refund claimed in the amount of Php1,981,905.48.

Petitioner's Arguments[31]

Petitioner argues that it is a VAT-registered entity and is engaged in zero-rated sales; that the unutilized input taxes being claimed are attributable to petitioner's zero-rated sales and have not been applied against output taxes. Petitioner further states that its administrative claim was filed within two (2) years after the close of the taxable quarter when the sales were made, and its judicial claim was filed within 30 days from receipt of the denial of the BIR. Finally, petitioner states that the input VAT payments claimed are supported by proper invoices or receipts and that the BIR's disallowances and deductions have no basis.

Respondent's Counter-Arguments[32]

Respondent argues that petitioner's claim for tax refund or issuance of TCC failed to comply with the substantiation requirements under Revenue Regulations No. (RR) 16-2005 in relation to Sections 113 and 237 of the NIRC. Respondent also alleges that petitioner's sales of goods and services do not qualify as VAT zero-rated.

Respondent further argues, based on the testimony of his witness, that petitioner's judicial appeal was filed out of time.[33]

RULING OF THE COURT

The Court has jurisdiction over the petition for review, and

---

[31] Docket, Vol. 1, Petition for Review, pp. 10-14; Vol. 3, Petitioner's Memorandum, pp. 1198-1205.
[32] Docket, Vol. 1, Answer, p. 235.
[33] Docket, Vol. 3, Judicial Affidavit of Revenue Officer Sherwin R. Larubes, p. 1046-1047.

the appeal was timely filed.

The issues of whether the petition for review was timely filed and whether this Court acquires jurisdiction are intertwined and shall be discussed together.

Under Rule 4, Section 3(a)(1) of the RRCTA, the Court in division has jurisdiction over decisions of the CIR involving refunds of internal revenue taxes. In relation thereto, Rule 8, Section 3(a) gives the party affected by a decision of the CIR, thirty (30) days after receipt of such decision within which to file its appeal to the CTA.

As to the timeliness of petitioner's claims, the relevant portions of Section 112 of the NIRC, pertaining to refunds or tax credits of input tax, state:

> Sec. 112. Refunds or Tax Credits of Input Tax. –
>
> (A) Zero-rated or Effectively Zero-rated Sales. – Any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, within two (2) years after the close of the taxable quarter when the sales were made, apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales, except transitional input tax, to the extent that such input tax has not been applied against output tax:...
>
> xxx xxx xxx
>
> (C) Period within which Refund or Tax Credit of Input Taxes shall be Made. – In proper cases, the Commissioner shall grant a refund or issue the tax credit certificate for creditable input taxes <u>within one hundred twenty (120) days from the date of submission of complete documents in support of the application filed in accordance with Subsections (A) hereof</u>.
>
> In case of full or partial denial of the claim for tax refund or tax credit, or <u>the failure on the part of the Commissioner to act on the application within the period prescribed above, the taxpayer affected may, within thirty (30) days from the receipt of the decision denying the claim or after</u>

> the expiration of the one hundred twenty-day period, appeal the decision or the unacted claim with the Court of Tax Appeals. (Underscoring supplied)

On the basis of said Section, it is clear that the administrative claim must be filed with the BIR within two (2) years from the close of the taxable quarter when the sales were made.

The instant claim involves the application for tax credit of input taxes for the period January 1, 2012 to December 31, 2012. As stated in Section 112(A) of the NIRC, the administrative claim must be filed within two (2) years from the close of the taxable quarter when the sales were made. Thus, the applicable dates are as follows:

Close of taxable quarter	End of two-year period to file administrative claim
March 31, 2012	March 31, 2014
June 30, 2012	June 30, 2014
September 30, 2012	September 30, 2014
December 31, 2012	December 31, 2014

Considering that petitioner filed its administrative claim on March 28, 2014, it is clear that the same was timely filed.

As to the filing of the judicial claim, the taxpayer must await the decision on its administrative claim rendered within the 120-day period[34], whether full or partial, or the expiration of the 120-day period from the submission of complete documents in support of such claim. Once the taxpayer receives the decision, or upon expiration of the 120-day period, it may file its petition for review with this Court within thirty (30) days.

In this respect, respondent argues that petitioner filed its judicial claim beyond the 30-day period and is therefore barred by prescription. Respondent's witness testified:

> 31. Q: Why did you say that the judicial claim for input VAT refund of petitioner for taxable year 2012 was already barred by prescription?

---

[34] Commissioner of Internal Revenue v. San Roque Power Corporation, G.R. Nos. 187485, 196113, 197156, February 12, 2013.

A. Apparently, based on Section 112(C) of the 1997 Tax Code, in relation to Revenue Memorandum Circular (RMC) 54-2014, petitioner filed its administrative claim for input VAT refund for taxable year 2012 with the BIR, on March 28, 2014, attaching therewith the complete records in support of its claimed refund. Reckoned from the said date (*i.e.* March 28, 2014), the CIR has a mandatory period of 120-days, or until July 26, 2014 within which to act on the claim for input VAT refund of petitioner. Then, counting from July 26, 2014, petitioner was granted a period of 30-days, or until August 25, 2014, within which to file a judicial claim for refund with the CTA.

Evidently, the CIR issued a Letter dated July 25, 2014, partially granting petitioner's claim for input VAT refund in the amount of Php203,289.74, representing its substantiated unutilized input VAT for the 1st, 2nd, 3rd, and 4th quarters of taxable year 2012. However, petitioner filed its judicial appeal with this Hon. Court only on November 7, 2014, after the lapse of more than seventy-four (74) days and way beyond the jurisdictional 30-day period to appeal. Obviously, such judicial claim for refund of petitioner was already barred by prescription for its violation of the said mandatory and jurisdictional 120+30 day rule.

32. Q: What is the consequent effect if such judicial claim for refund of petitioner was already barred by prescription for violation of the said mandatory 20+30 days rule?

A. Per BIR Revenue Memorandum Circular (RMC) 54-2014, it clearly provides that the failure to file judicial claim with the CTA within 30-days from expiration of the 120-day period rendered the CIR's decision, or inaction "deemed a denial", final and unappealable, hence, the CTA loses its jurisdiction over the case.[35]

The Court disagrees with respondent's argument. Section 112(C) is clear that "the taxpayer affected may, within thirty (30) days from the receipt of the decision denying the claim or after

---

[35] Docket, Vol. 3, Judicial Affidavit of Revenue Officer Sherwin R. Larubes, p. 1047.

the expiration of the one hundred twenty day-period, appeal the decision or the unacted claim with the Court of Tax Appeals."

While it is clear that the decision denying the claim for refund was dated July 25, 2014, respondent's evidence is bereft as to when the said decision was received by petitioner. However, it is stipulated that petitioner was furnished a copy of the decision from the BIR, partially denying the claim for refund, only on October 8, 2014[36]. Counting 30 days therefrom, petitioner had until November 7, 2014 to file its petition for review, which petitioner complied with.

In the instant case, the CIR's decision was issued within the 120-day period (from June 2, 2014 [date of last submission of documents] to September 30, 2014), but was not furnished to the petitioner in a timely manner.

As an obiter, it should be noted further that the "deemed a denial" due to inaction was not yet triggered. For all intents and purposes, petitioner was unaware of the decision denying its refund claim on July 25, 2014. On petitioner's part, the 120-day period started to run on June 2, 2014, the day when it submitted additional documents as requested by the CIR.[37] Counting from June 2, 2014, the 120-day period expired on September 30, 2014. This gives petitioner until October 30, 2014 to file an appeal to the CTA for inaction, if applicable. However, as discussed above, petitioner received the decision denying its claim on October 8, 2014, hence, it had until November 7, 2014 to file its appeal of the denial of its claim for refund.

Considering the foregoing, the Court finds that petitioner's administrative and judicial claims are timely filed, and that the Court acquires jurisdiction.

The refund claim should be denied.

The pertinent provisions of Section 112(A) and (C) of the NIRC, state as follows:

---

[36] Docket, Vol. 1, JSFI, p. 266.
[37] Docket, Vol. 1, JSFI, p. 266.

SEC. 112. Refunds or Tax Credits of Input Tax. –

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

xxx xxx xxx

(C) Period within which Refund or Tax Credit of Input Taxes shall be Made. – In proper cases, the Commissioner shall grant a refund or issue the tax credit certificate for creditable input taxes within one hundred twenty (120) days from the date of submission of complete documents in support of the application filed in accordance with Subsection (A) hereof.

In case of full or partial denial of the claim for tax refund or tax credit, or the failure on the part of the Commissioner to act on the application within the period prescribed above, the taxpayer affected may, within thirty (30) days from the receipt of the decision denying the claim or after the expiration of the one hundred twenty day-period, appeal the decision or the unacted claim with the Court of Tax Appeals.

Pursuant to the above-quoted provisions and as laid down by the Supreme Court in a number of cases,[38] a taxpayer

[38] Commissioner of Internal Revenue vs. Toledo Power Company, G.R. Nos. 195175 and 199645, August 10, 2015; Luzon Hydro Corporation vs. Commissioner of Internal

engaged in zero-rated or effectively zero-rated sales is entitled to claim a refund or tax credit of excess input taxes attributable to such sales upon compliance with the following requisites:

1. The taxpayer-claimant must be VAT-registered;
2. There must be zero-rated or effectively zero-rated sales;
3. That input taxes were incurred or paid;
4. That such input taxes are attributable to zero-rated or effectively zero-rated sales;
5. That the input taxes were not applied against any output VAT liability during and in the succeeding quarters; and
6. The claim for refund was filed within the prescriptive period both in the administrative and judicial levels.

Timeliness of the filing of the administrative and judicial claims

As discussed above, the administrative and judicial claims were timely filed.

Petitioner is a VAT-registered entity

Petitioner is a VAT-registered entity as evidenced by its BIR Certificate of Registration No. OCN9RC0000372230,[39] thereby satisfying the first requisite.

Petitioner failed to prove that its sales/receipts for the subject period of claim were zero-rated

For the four quarters of taxable year 2012, petitioner alleges that it rendered services to Kerson Investment Limited, a juridical entity duly incorporated under the laws of Hong Kong; and that it was paid for such services in US Dollars which

---

Revenue, G.R. No. 188260, November 13, 2013, Southern Philippines Power Corporation vs. Commissioner of Internal Revenue, G.R. No. 179632, October 19, 2011; Silicon Philippines, Inc. (Formerly Intel Philippines Manufacturing, Inc.) vs. Commissioner of Internal Revenue, G.R. No. 172378, January 17, 2011; AT&T Communications Services Philippines, Inc. vs. Commissioner of Internal Revenue, G.R. No. 182364, August 3, 2010; San Roque Power Corporation vs. Commissioner of Internal Revenue, G.R. No. 180345, November 25, 2009; Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue, G.R. No. 166732, April 27, 2007.

[39] Docket, Vol. 2, Exhibit "P-3", p. 692.

were remitted through various banks and duly supported by official receipts. Petitioner submits that such sales of services are subject to zero-percent (0%) VAT pursuant to Section 108(B)(2() of the NIRC, which reads as follows:

> SEC. 108. – Value-Added Tax on Sale of Services and Use or Lease of Properties. –
>
> xxx xxx xxx
>
> (B) Transaction Subject to Zero Percent (0%) Rate. – The following services performed in the Philippines by VAT-registered persons shall be subject to zero-percent (0%) rate:
>
> (1) Processing, manufacturing or repacking goods for other persons doing business outside the Philippines which goods are subsequently exported, where the services are paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP);
>
> (2) Services other than those mentioned in the preceding paragraph rendered to a person engaged in business conducted outside the Philippines or to a nonresident person not engaged in business who is outside the Philippines when the services are performed, the consideration for which is paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP);

In the case of *Commissioner of Internal Revenue vs. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.*,[40] the Supreme Court held that in order for the supply of services to be VAT zero-rated under Section 108(B)(2) of the NIRC, the following requisites must be met:

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

---

[40] G.R. No. 153205, January 22, 2007.

Petitioner complied with the first requisite. As stated in its Amended Articles of Incorporation, petitioner's secondary purpose is to provide financial and management consulting services.[41] Further, pursuant to the Service Agreement[42] entered into by petitioner with its client, Kerson Investment Limited, petitioner shall provide the latter with design services, graphics marketing, phototyping, accounting, documentation, and invoicing services. These services clearly fall within the scope of "services other than processing, manufacturing or repacking of goods" contemplated by the aforementioned provision.

Likewise, petitioner satisfactorily met the second requisite. Petitioner proved that the services it rendered to Kerson Investment Limited were paid in foreign currency duly accounted for in accordance with the rules and regulations of the BSP.

In its 2012 Quarterly VAT Returns,[43] petitioner declared zero-rated sales/receipts in the total amount of Php74,843,409.91[44] with a corresponding foreign currency equivalent of US$1,776,115.61.[45] Said equivalent US dollar amount is duly supported by petitioner's VAT zero-rated official receipts[46] and the related dollar remittances are duly supported by bank credit memos issued by various banks.[47]

However, petitioner failed to comply with the third requisite.

This Court has consistently held in a number of cases[48] that for an entity to be considered a non-resident foreign corporation doing business outside the Philippines, the said entity must be supported at the very least by **both** Certificate of

---

[41] Docket, Vol. 2, Exhibit "P-2", pp. 681-682.
[42] BIR Records, Exhibit "R-1", pp. 113-117.
[43] Exhibits "P-8-2", "P-8-5", "P-8-8", and "P-8-11", line 17.
[44] The sum of Php18,071,585.72, Php18,200,034.81, Php16,652,077.54 and Php21,919,711.84.
[45] Docket, Vol. 1, Exhibit "P-5" Schedule of Export Sales and Dollar Remittance, p. 25.
[46] Docket, Vol. 2, Exhibits "P-6" to "P-6-26", pp. 694-707.
[47] BIR Records, pp. 75-97.
[48] Commissioner of Internal Revenue vs. Deutsche Knowledge Services Pte. Ltd., CTA EB Case No. 1297 (CTA Case No. 8165). May 18, 2017, Deutsche Knowledge Services Pte. Ltd vs. Commissioner of Internal Revenue, CTA EB Case No. 1302 (CTA Case No. 8165), May 18, 2017; Commissioner of Internal Revenue vs. Deutsche Knowledge Services Pte. Ltd., CTA EB Case No. 1244 (CTA Case No. 8443), March 30, 2017, Deutsche Knowledge Services Pte. Ltd vs. Commissioner of Internal Revenue, CTA EB Case No. 1345 (CTA Case No. 8443), March 30, 2017; Nokia (Philippines), Inc. vs. Commissioner of Internal Revenue, CTA EB Case No. 1313 (CTA Case No. 8405), September 22, 2016.

Non-Registration of Corporation/Partnership issued by the Philippine Securities and Exchange Commission (SEC) **and** proof of incorporation or registration in a foreign country (*e.g.*, Certificate of Incorporation, Articles of Association, and Certificate of Registration or any other equivalent document) and that there is no other indication that the recipient of the services is doing business in the Philippines.

Records reveal that petition only submitted the Consularized Memorandum and Articles of Association of Kerson Investment Limited[49] proving that the same was incorporated in Hong Kong. However, without the SEC Certification of Non-Registration of Corporation/Partnership, Kerson Investment Limited cannot be considered as non-resident foreign corporation doing business outside the Philippines, hence, the Court cannot give due course to petitioner's claim.

Jurisprudence dictates that in a claim for tax refund or tax credit, the applicant must prove not only entitlement to the claim but also compliance with all the documentary and evidentiary requirements.[50]

Well-settled is the rule that tax refunds are in the nature of tax exemptions and as such they are regarded as in derogation of sovereign authority and to be construed in *strictissimi juris* against the person or entity claiming it.[51]

WHEREFORE, the instant Petition for Review is hereby **DENIED** due to insufficiency of evidence.

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

---

[49] Docket, Vol. 2, Exhibit "P-6-27", pp. 708-721.
[50] J.R.A. Philippines, Inc. vs. Commissioner of Internal Revenue, G.R. NO. 171307, August 28, 2013, citing Western Mindanao Power Corporation vs. Commissioner of Internal Revenue, G.R. No. 181136, June 13, 2012.
[51] Commissioner of Internal Revenue vs. S.C. Johnson and Son, Inc., et al., G.R. No. 127105, June 25, 1999; Commissioner of Internal Revenue vs. Tokyo Shipping Co., Ltd., et al., G.R. No. L-68252, May 26, 1995.

WE CONCUR:

JUANITO C. CASTAÑEDA, JR.
Associate Justice

CAESAR A. CASANOVA
Associate Justice

ATTESTATION

I attest that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

JUANITO C. CASTAÑEDA, JR.
Associate Justice
Chairperson

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution and the Division Chairperson's Attestation, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

ROMAN G. DEL ROSARIO
Presiding Justice