REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

SAN AGUSTIN DRUG CORPORATION,
Petitioner,

- versus - **C.T.A. CASE NO. 6536**

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Promulgated:
NOV 25 2004

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DECISION

Before Us is a Petition for Review involving a claim for refund/tax credit in the amount of Three Hundred Twenty Thousand Five Hundred Thirty Four Pesos (P320,534.00) which arose from the treatment of the twenty (20%) percent discounts granted to qualified senior citizens on their purchases of medicines during the taxable years 2000 and 2001 as deductions from gross income based on Revenue Regulation No. 2-94 instead of as tax credits pursuant to Republic Act No. 7432.

Petitioner is a domestic corporation organized and existing under the laws of the Republic of the Philippines, with business address at Barrera St., Baliuag Bulacan. It is duly licensed to operate a drug store by the Department of Trade and Industry, the Bureau of Food and Drugs and the Municipal Government of Bulacan as a franchisee under the business name and style of "Mercury Drug" *(pars. 1 & 2, Joint Stipulation of Facts and Issues)*.

During the period January 1, 2000 to December 31, 2001, petitioner granted twenty (20%) percent discounts to qualified senior citizens on their purchases of medicines in compliance with Republic Act No. 7432, otherwise known as "An Act to

Maximize the Contribution of Senior Citizens to Nation Building, Grant Benefits and Special Privileges and Other Purposes". Petitioner treated these discounts as mere deductions from its gross income based on the provisions of Revenue Regulations No. 2-94 which implemented Republic Act No. 7432.

On April 16, 2001 and April 15, 2002, petitioner filed its Annual Income Tax Returns for the taxable years 2000 and 2001, respectively *(Exhibits B & N)*.

On July 9, 2002, petitioner filed with the respondent a claim for tax credit/refund in the amount of Three Hundred Twenty Thousand Five Hundred Thirty Four Pesos (P320,534.00) for the taxable years 2000 and 2001 arising from the twenty (20%) percent discounts granted to qualified senior citizens as mandated by Republic Act 7432 which were treated as mere deductions from the gross income instead of as tax credits *(Exhibit U)*. Petitioner's claims are computed as follows:

TAXABLE YEAR 2000		
SALES, Net		P 24,767,191.00
Add: Cost of 20% Discount to Senior Citizens		162,862.00
SALES, Gross		P24,930,053.00
Less: Cost of Sales		
Merchandise Inventory	P 2,963,886.00	
Purchases	22,787,625.00	
Merchandise Inventory, Ending	(3,120,269.00)	22,631,242.00
Gross Profit		P 2,298,811.00
Add: Other Income (Net of Interest Income Subject to Final Tax)		12,192.00
TOTAL INCOME		P 2,311,003.00
Less: Operating Expenses		2,181,811.00
NET INCOME BEFORE TAX		P 129,192.00
NORMAL INCOME TAX (32% X 129,192.00 = 41,342.00)		
MCIT (2% X 2,311,003.00 46,220.00)		
INCOME TAX DUE		P 46,220.00
Less: Income Tax Actually Paid		
Payment per RCBC 129762	P 40,191.00	
WTX (2307)	2,772.00	(42,963.00)
Cost of 20% Discount to Senior Citizens		(162,862.00)
INCOME TAX REFUNDABLE/CREDITABLE		P (159,605.00)

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<u>TAXABLE YEAR 2001</u>		
SALES, Net		P 28,692,052.00
Add: Cost of 20% Discount to Senior Citizens		281,586.00
SALES, Gross		P 28,973,638.00
Less: Cost of Sales		
Merchandise Inventory	P 3,120,269.00	
Purchases	27,179,476.00	
Merchandise Inventory, Ending	(4,212,924.00)	26,086,821.00
Gross Profit		P 2,886,817.00
Add: Other Income (Net of Interest Income Subject to Final Tax)		51,835.00
TOTAL INCOME		P 2,938,652.00
Less: Operating Expenses		2,483,333.00
NET INCOME BEFORE TAX		P 455,319.00
NORMAL INCOME TAX (32% X 129,192.00 = 41,342.00)		
MCIT (2% X 2,311,003.00 46,220.00)		
INCOME TAX (32%)		P 145,702.00
Less: Income Tax Actually Paid		
Applicable 1999 MCIT	P 12,399.00	
WTX (2307)	12,646.00	P (25,045.00)
Cost of 20% Discount to Senior Citizens		(281,586.00)
INCOME TAX REFUNDABLE/CREDITABLE		P (160,929.00)
TOTAL INCOME TAX REFUNDABLE/CREDITABLE		P (320,534.00)

Petitioner contends that since Sec. 4 (a) of Republic Act provides in clear and unequivocal terms that the discounts granted to qualified senior citizens may be claimed as tax credits by the private establishments granting the same, Section 2(i) of Revenue Regulations No. 2-94, a mere implementing administrative regulation, cannot modify, alter or amend the clear mandate of Section 4(a) of Republic Act No. 7432. Consequently, Section 2(i) of the Revenue Regulation is illegal, void and without force and effect for being inconsistent with the statute it seeks to implement.

On the other hand, respondent maintains that Revenue Regulation No. 2-94 did not alter, modify or amend the intent of the law to consider the 20% discount granted to qualified senior citizens as deduction from petitioner's gross income and not a credit against its tax liability as petitioner insists. Republic Act No. 7432 allows the discounts granted to senior citizens to be claimed as a tax credit but is silent as to the mechanics of availing the same. For clarification and as a curative measure, Revenue Regulations No. 2-94 was issued defining the term "tax credit" as used in the law and providing therein the manner of claiming the same, which is by deduction from the establishment's gross income and not from its income tax liability. Moreover, the amount being claimed by the petitioner was not properly documented.

On September 20, 2002, petitioner lodged its appeal with this Court due to the alleged inaction of the respondent.

Upon agreement of the parties, the issues We are tasked to resolve have been limited to the following:

a. Whether or not the administrative and judicial claim of the petitioner for tax credit/refund were filed within the two (2) year statutory period;

b. Whether the twenty (20%) percent discount granted to qualified senior citizens on their purchases of medicines should be treated as a tax credit/refund as provided for under Republic Act No. 7432 or merely as deduction from gross income as provided under Revenue Regulations No. 2-94;

c. Whether or not during the period from January 1, 2000 to December 31, 2001, petitioner granted discounts to qualified senior citizens on their purchases of medicines pursuant to Republic Act No. 7432 in the total amount of P444,448.00;

d. Whether or not petitioner's claim for tax credit/ refund is substantiated by documentary evidence;

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e. Whether or not petitioner is entitled to a tax credit/refund in the amount Three Hundred Twenty Thousand Five Hundred Thirty Four Pesos (P320,534.00) arising from the twenty (20%) percent discount it granted to qualified senior citizens under Republic Act No. 7432 on their purchases of medicines during the period from January 1, 2000 to December 31, 2001.

On the first issue, Section 229 of the National Internal Revenue Code of 1997 provides in part:

> "No suit or proceeding shall be maintained in any court for the recovery of any national internal revenue tax hereafter alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessively or in any manner wrongfully collected, until a claim for refund or credit has been duly filed with the Commissioner; but such suit or proceeding may be maintained, whether or not such tax, penalty, or sum has been paid under protest or duress."
>
> **"In any case, no such suit or proceeding shall be filed after the expiration of two (2) years from the date of payment** of the tax or penalty regardless of any supervening cause that may arise after payment: xxx" *(Emphasis supplied)*

In the case at bar, the Annual Income Tax Return for the taxable years 2000 and 2001 were filed by the petitioner on April 16, 2001 (April 15 was a Saturday) and April 15, 2002, respectively *(Exhibits B & N)*. The administrative claim was filed with the respondent on July 9, 2002 *(Exhibit U)* and the instant petition was filed with this Court on September 20, 2002.

Clearly then, petitioner's administrative and judicial claims for tax refund/credit were filed well within the two-year statutory period.

In resolving the second issue on the proper treatment of the twenty percent (20%) discounts granted to qualified senior citizens, We find it relevant to quote

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paragraph (a) of Republic Act No. 7432 and Section 2(i) of Revenue Regulations No. 2-94, thus:

> **SEC. 4. Privilege for the Senior Citizens.** – The senior citizens shall be entitled to the following:
>
> (a) the grant of twenty percent (20%) discount from all establishments relative to utilization of transportation services, hotels and similar lodging establishments, restaurants and recreation centers and purchase of medicine anywhere in the country: *Provided*, That private establishments may claim the cost as tax credit; xxx *(Underscoring supplied)*

> **Section 2(i), Revenue Regulations No. 2-94:**
>
> *i.* Tax credit – refers to the amount representing the 20% discount granted to a qualified senior citizen by all establishments relative to their utilization of transportation services, hotels and similar lodging establishments, restaurants, drugstores, recreation centers, theaters, cinema houses, concert halls, circuses, carnivals and other similar places of culture, leisure and amusement, which discount shall be deducted by the said establishments from their gross sales for value-added tax or other percentage tax purposes. *(Underscoring supplied)*

The case of *Sto. Rosario Drug Corporation vs. Commissioner of Internal Revenue, CTA Case No. 5367, February 16, 1998*, extensively interpreted the above provisions, to wit:

> The provision of Section 4 of R.A. 7432 is crystal clear – the 20% discounts granted to qualified senior citizens may be claimed as tax credit. And as a settled rule of statutory construction, when the language of the law is clear and unequivocal, the law must be taken to mean exactly what it says (Marin vs. Nacianceno, 19 Phil. 238). Construction and interpretation come only after it has been demonstrated that application is impossible or inadequate without them (People vs. Mapa, No. L-22301, August 30, 1967).
>
> It is true that the respondent has the power of subordinate legislation effected by her issuance of implementing rules and regulations such as Revenue Regulations No. 2-94 in the case at bar, but the said power is not without limit. The administrative regulation must not be in sharp conflict with the governing statute it seeks to implement (Nestle Philippines, Inc. vs. Court of Appeals, et al., 203

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SCRA 504). Revenue Regulations No. 2-94 gave a new meaning to the phrase "tax credit", interpreting it to mean that the 20% discount granted to qualified senior citizens is an amount deductible from the establishment's gross sales, which is **completely contradictory** to the literal or widely accepted meaning of the said phrase, as an amount subtracted from an individual's or entity's tax liability to arrive at the total tax liability. (Black's Law Dictionary). *(Underlining and emphasis supplied)*

"A research made on the deliberations of the Bicameral Conference Committee with respect to the contents of Republic Act 7432 clearly shows that the real intent of the lawmakers was to treat these discounts as a tax credit rather than as a deduction as interpreted by the respondent.

In view of such apparent discrepancy in the interpretation of the term "tax credit", the provisions of the law under R.A. 7432 should prevail over the subordinate regulation issued by respondent under Revenue Regulations No. 2-94." (See also the cases of ANNO DOMINI DRUG, INC. vs. COMMISSIONER OF INTERNAL REVENUE, CTA Case No. 6437, December 15, 2003; MERCURY DRUG CORPORATION vs. COMMISSIONER OF INTERNAL REVENUE. CTA Case No. 6046, June 7, 2002; SOUTHERN LUZON DRUG CORPORATION (formerly known as LAGUNA DRUG CORPORATION) vs. COMMISSIONER OF INTERNAL REVENUE, CTA Case No. 6049, May 14, 2002; TROPICAL HUT FOOD MARKET, INC. vs. COMMISSIONER OF INTERNAL REVENUE, CTA Case No. 6048, May 14, 2002; BICOLANDIA DRUG CORPORATION (formerly known as ELMAS DRUG CORPORATION) vs. COMMISSIONER OF INTERNAL REVENUE, CTA Case No. 6047, April 16, 2002 - *Commissioner of Internal Revenue vs. Bicolandia Drug Corporation (formerly known as Elmas Drug Corporation), C- G.R. SP No. 70534, June 2, 2003*; CENTRAL LUZON DRUG CORPORATION vs. COMMISSIONER OF INTERNAL REVENUE, CTA Case No. 6054, April 15, 2002 – *Commissioner of Internal Revenue vs. Central Luzon Drug Corporation, CA-G.R. SP No. 70480, August 13, 2003*; MERCURY DRUG CORPORATION vs. COMMISSIONER OF INTERNAL REVENUE, CTA Case No. 5773, March 19, 2002; CAGAYAN VALLEY DRUG CORPORATION (formerly known as VAS SALUS DRUG CORPORATION vs. COMMISSIONER OF INTERNAL REVENUE, CTA Case No. 6053, March 11, 2002 - *Commissioner of Internal Revenue vs. Vas Salus Drug Corporation, CA-G.R. SP NO. 59873, January 31, 2002*; TROPICAL HUT FOOD MARKET, INC. vs. COMMISSIONER OF INTERNAL REVENUE, CTA Case No. 5771, March 6, 2002; SOUTHERN LUZON DRUG CORPORATION (formerly known as LAGUNA DRUG CORPORATION) vs. COMMISSIONER OF INTERNAL REVENUE, CTA Case No. 5770, March 6, 2002; MERCURY DRUG

CORPORATION vs. COMMISSIONER OF INTERNAL REVENUE, CTA Case No. 5315, dated September 06, 2000; M.E. HOLDING CORPORATION vs. COMMISSIONER OF INTERNAL REVENUE, CTA Case 5604, dated April 25, 2000; TRINITY FRANCHISING & MANAGEMENT CORPORATION vs. COMMISSIONER OF INTERNAL REVENUE, CTA Case No. 5313, dated August 18, 1998; M.E. HOLDING CORPORATION vs. COMMISSIONER OF INTERNAL REVENUE, CTA Case No. 5314, dated August 17, 1998; BALIUAG DRUG CORPORATION vs. COMMISSIONER OF INTERNAL REVENUE, CTA Case No. 5365, dated May 13, 1998; and DEL ROSARIO DRUG CORPORATION vs. COMMISSIONER OF INTERNAL REVENUE, CTA Case No. 5357, dated April 06, 1998.)

In the case of *Commissioner of Internal Revenue vs. Central Luzon Drug Corporation, supra*, the Court of Appeals in affirming our Decision elucidated in this wise:

"Under the *verba legis* or *the plain meaning rule*, if the statute is clear, plain and free from ambiguity, it must be given its literal meaning and applied without attempted interpretation. The principle rests on the valid presumption that the words employed by the legislature in a statute correctly express its intent or will and preclude the court from construing it differently. The legislature is presumed to know the meaning of the words, to have used words advisedly, and to have expressed its intent by the use of such words as are found in the statute (Republic vs. Court of Appeals, 299 SCRA 199). Section 4 (a), R.A. 7432 provides in clear, unambiguous and unequivocal terms that private establishments granting 20% discount to qualified senior citizens "may claim the cost as tax credit". There being no ambiguity in the language employed, the CTA therefore committed no error in applying said law according to its express terms. Its use of the plain meaning or literal rule therefore is but in keeping with its sworn duty to apply the law in accordance with the intent of the legislature. *The intent of the Legislature to be ascertained and enforced is the intent expressed in the words of the statute* (Regalado vs. Yulo, 61 Phil. 173, 179 1935).

It bears to stress that tax credit and deduction have different connotations and applications. *"Tax credit"* is defined and understood as a credit against income tax itself (Ballantines Law Dictionary, 3rd edition), as distinguished from a mere deduction which applies only to reduce the income upon which the income tax is to be computed. *"Tax Credit"* is an amount subtracted from an individual's or entity's tax liability to arrive at the total tax liability. *Tax credit* reduces the taxpayer's liability while *deduction* reduces taxpayer's taxable income upon which the tax liability is computed. A credit differs from deduction in that the former is subtracted from tax while the latter is subtracted

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from income before tax is computed (Black's Law Dictionary). As the subject law uses the term "tax credit", it must be taken to mean exactly what it says. Moreover, the plain and evident intent of the legislature in enacting R.A. 7432 is to treat the 20% discount as a tax credit rather than as a deduction.

Neither can We go along with petitioner's argument that to allow respondent to claim the 20% discount as tax credit instead of as a mere deduction from gross income/gross sales would be to grant a benefit not intended by law. The main objective of R.A. 7432 is to provide assistance and special privileges to senior citizens. In the implementation thereof, the State essentially requires drugstores, like herein respondent, to give 20% of the value of the medicines sold in the form of a discount in prices. This is tantamount to taking of private property for public use under the power of eminent domain. While the State's power of expropriation is authorized by the Constitution, it should not be exercised without payment of "just compensation" (Article III, Section 9). As aptly held in Manosca vs. Court of Appeals, 252 SCRA 412, the only direct constitutional qualification for the exercise of such power is that "private property shall not be taken for public use without just compensation". The tax credit scheme provided under the subject law is designed to compensate private establishments the full and fair equivalent of the property taken from them, hence, it would be highly inappropriate to consider the same as "benefit not intended by law".

In addition, the Court of Appeals, in the case of *Central Luzon Drug Corporation vs. Commissioner of Internal Revenue, CA G.R. SP No. 60057, May 31, 2001*, ruled that the full amount and not only the cost of the 20% sales discounts to senior citizens should be the basis of the tax credit, *viz*:

"Lastly, the concept of tax credit as just compensation, leads us to conclude that the term "cost" under Sec. 4(a) of R.A. 7432 refers to cost of acquisition, not the cost of medicines sold to senior citizens, which was already reduced by 20%. Just compensation is the full and fair equivalent of the property taken from the private owner by the expropriator. It is intended to fully indemnify the owner for the loss sustained. The actual, basic or market value of the property is the standard of just compensation. Among the factors considered are the cost of acquisition of the property, the current value of like properties and its actual or potential uses. Clearly, the cost of medicines sold to senior citizens, which is already discounted, does not come close to the full and fair equivalent of the property taken. It should not be the basis of the tax credit."

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However, respondent asserts that Republic Act No. 9257 entitled "An Act Granting Additional Benefits and Privileges to Senior Citizens Amending for the Purpose Republic Act No. 7432", specifically provided for reiteration and clarity, that the discounts granted to senior citizens on their purchases of medicines shall be allowed as deduction from gross income, and not as tax credit deductible from tax due of the establishments which granted the said discounts.

Otherwise put, respondent would like Us to apply Republic Act No. 9257 (approved, February 26, 2004) to the present case, particularly Section 4 thereof:

> Sec. 4. *Privileges for the Senior Citizens* – xxx
>
> (a) the grant of twenty (20%) percent discount from all establishments relative to the utilization of services in hotels and similar lodging establishments, restaurants, recreation centers, and the <u>purchase of medicines in all establishments</u> for the exclusive use or enjoyment of senior citizens, including funeral and burial services for the death of senior citizens;
>
> xxx xxx xxx
>
> The establishment may claim the discounts granted under **(a)**, (f), (g) and (h), as <u>tax deduction</u> based on the net cost of the goods sold or services rendered, *Provided*, That the cost of the discount **shall** <u>be allowed as deduction from gross income for the same taxable year it was granted</u>. *Provided further*, That the total amount of the claimed tax deduction net value added tax if applicable, **shall** be included in their gross sales receipts and shall be subject to proper documentation and to the provisions of the National Internal Revenue Code, as amended. *(Emphasis and underlining supplied)*

We cannot.

It is a well-settled rule in statutory construction that as a general rule, laws operate prospectively, unless the intendment of the legislature is to give them a retroactive effect is expressly declared or is necessarily implied from the language used *(Nilo vs. Court of Appeals, G.R. No. 34586, April 2, 1984)*. It has been held that a "sound canon of statutory construction is that a statute operate prospectively.

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"Putting the rule more strongly, a statute ought not to receive a construction making it retroactive, unless the words are so clear, strong, and imperative that no other meaning can be annexed to them, or unless the intention of the legislature cannot be otherwise satisfied. No court will hold a statute to be retroactive when the legislature has not said so. This has been the consistent rule" *(R.E. Agpalo, Statutory Construction, Fifth Ed. 2003, page 352, citing Segovia v. Noel, 47 Phil. 543, Universal Corn Products, Inc. v. Rice and Corn Board, G.R. No. 21013, August 17, 1967, 20 SCRA 1048).* The reason for the general rule, as embodied in Article 4 of the Civil Code, is that a law is as a rule established to guide actions with no binding effect until it is enacted; hence, it has no application to the past but only to the future times.

A reading of the New Senior Citizens Law does not show an intent of the legislature to apply such law retroactively. In fact the use of the word "shall" implies that the lawmakers intended the enactment to be effective *in futuro.* Where a statute provides that it shall take effect upon its approval, or on the date the President shall have issued a proclamation or executive order, as provided in the statute, it shows that the statute should have no retroactive effect.

Section 5 of the New Senior Citizens Law provides and We quote:

> This Act shall take *effect fifteen (15) days after* its complete publication in any two (2) national newspapers of general circulation." *(Italics supplied)*

Therefore, the New Senior Citizens Law (Republic Act No. 9257) cannot be applied to the case before Us. We hold, as We did in numerous cases, that the twenty (20%) percent discount granted to qualified senior citizens should be treated not

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merely as a deduction from gross income but as a tax credit as provided for by Republic Act 7432, the applicable law.

Having resolved the legal issue in favor of petitioner, it is now necessary for Us to determine if petitioner has presented sufficient evidence to substantiate its claim for refund/tax credit in the amount of Three Hundred Twenty Thousand Five Hundred Thirty Four Pesos (P320,534.00).

To prove that it actually granted the 20% sales discounts to qualified senior citizens, petitioner submitted in evidence various cash slips *(Exhibits V and Z)*, the 2000 and 2001 Summary of Senior Citizens Discounts *(Exhibits DD and EE)*, Special Record Book for 2000 and 2001 as required under the implementing rules of Republic Act No. 7432 *(Exhibits W-3, AA-3 and AA-4)*, the 2000 and 2001 Cash Receipts Book *(Exhibits X and BB)* and General Ledger *(Exhibits Y and CC)*.

After conducting a thorough examination of the various cash slips, the Summary of Senior Citizens Discounts, the Special Record Book, the Cash Receipts Book and the General Ledger, We find the report of the Commissioned Independent CPA *(Exhibit FF)* to be in order.

It should be noted that per Audited Comparative Financial Statements *(Exhibit T)* in relation with petitioner's Income Tax Returns for taxable years 2000 and 2001 *(Exhibits B and N)*, it appears that petitioner had sales discounts of P162,862.00 *(Exhibit T-2-b)* and P281,586.00 *(Exhibit T-2-e)* for 2000 and 2001, respectively, or in the aggregate sum of P444,448.00. However, based on the findings of the commissioned independent CPA, the sales discounts which were duly substantiated and which were granted per audit amounted to P165,081.70 for taxable year 2000 and P303,464.21 for taxable year 2001 or a total of P468,545.91 which is more than

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P444,448.00, the amount of sales discount reported by petitioner in its financial statements. Hence, We shall only consider the amount P444,448.00 sales discounts given to senior citizens since this is the amount reported in petitioner's income statement as well as the amount administratively and judicially claimed by petitioner.

In computing petitioner's 2000 overpaid income tax, it becomes necessary to add to petitioner's net sales of P24,767,191.00 the 20% sales discounts granted to senior citizens in the amount of P162,862.00 which was previously deducted from its gross sales since said discounts are no longer to be treated as deductions from gross income but rather as tax credit.

The same procedure shall be done with respect to the computation of petitioner's 2001 overpaid income tax. We shall add to the net sales of P28,692,052.00 the amount of P281,586.00 representing the 20% sales discounts to senior citizens.

Consequently, a re-computation of petitioner's 2000 and 2001 income tax liabilities using the substantiated amounts of P162,862.00 and P281,586.00, respectively, as allowable tax credits will result to an overpaid income taxes of P159,605.00 and P160,929.00 for 2000 and 2001, respectively, or the total amount of P320,534.00 overpaid income tax for the two taxable years, as correctly computed by petitioner in its administrative claim for refund *(Exhibit U)*.

IN VIEW OF THE FOREGOING, the Petition for Review is hereby **GRANTED**. Respondent is **ORDERED** to **ISSUE A TAX CREDIT CERTIFICATE** in favor of the petitioner in the amount of Three Hundred Twenty Thousand Five Hundred Thirty Four Pesos (P320,534.00) representing overpaid

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income tax for the taxable years 2000 and 2001 pursuant to Sec. 4(a) of R.A. No. 7432.

SO ORDERED.

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

WE CONCUR:

ERLINDA P. UY
Associate Justice

Olga P. Enriquez
OLGA P. ENRIQUEZ
Associate Justice

CERTIFICATION

I hereby certify that the above decision was reached after due consultation with the members of the Division of the Court of Tax Appeals in accordance with Section 13, Article VIII of the Constitution.

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice
(Chairman)

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