REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

LOTTE CONFECTIONERY PILIPINAS CORPORATION, Petitioner,	**CTA CASE NO. 8923**
	Members:
- versus -	**CASTAÑEDA, JR.**, Chairperson, **MINDARO-GRULLA**, and **BACORRO-VILLENA**, ***JJ.***
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: JAN 15 2020 2:30 p.m.

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DECISION

CASTAÑEDA, JR., *J.*:

THE CASE

This Petition for Review filed by Lotte Confectionery Pilipinas Corporation on November 7, 2014 is a judicial protest against the Commissioner of Internal Revenue's assessments for alleged deficiency income tax, value-added tax (VAT), expanded withholding tax (EWT), final withholding tax (FWT), withholding tax on compensation (WTC), and compromise penalty in the total amount of ₱29,838,011.46, inclusive of interest, for the calendar year (CY) ended December 31, 2010.[1]

[1] Statement of the Case, Pre-Trial Order dated August 14, 2015, Docket, Vol. I, p. 384.

THE PARTIES

Petitioner Lotte Confectionery Pilipinas Corporation is a registered taxpayer of the Bureau of Internal Revenue (BIR), Revenue Region No. 7, Revenue District Office (RDO) No. 43A, as shown by its Certificate of Registration dated February 26, 2009, with Taxpayer's Identification No. 007-207-492-000.[2]

Respondent is the duly appointed Commissioner of Internal Revenue vested under the appropriate laws with the authority to carry out the functions, duties, and responsibilities of said office including, *inter alia*, the power to decide disputed assessments and to cancel and abate tax liabilities, pursuant to the provisions of the National Internal Revenue Code (NIRC) of 1997, as amended, and other tax laws, rules and regulations.[3]

THE FACTS

On October 28, 2011, BIR, RR No. 7 issued Letter of Authority (LOA) No. 43A-2011-00000709, authorizing Revenue Officer (RO) Rosalina Reyes and Group Supervisor (GS) Antonino Ilagan of RDO No. 43A to examine petitioner's books of accounts for all internal revenue taxes for the period January 1, 2010 to December 31, 2010.[4]

Petitioner received the Notice of Informal Conference dated August 30, 2012 from the BIR which states that based on the investigation report of RO Rosalina Reyes and GS Antonino Ilagan, petitioner was found liable for deficiency income tax, VAT, EWT, FWT, WTC, and compromise penalty, in the total amount of ₱28,526,805.97.[5]

Subsequently, petitioner received the Formal Letter of Demand (FLD) dated January 13, 2014 on the same date. In the said FLD, the BIR demanded payment of alleged deficiency internal revenue taxes and compromise penalty in the total amount of ₱29,838,011.46

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[2] Par. 1, Stipulation of Facts, Joint Stipulation of Facts and Issues (JSFI), Docket, Vol. I, p. 360.
[3] Par. 2, Stipulation of Facts, JSFI, Docket, Vol. I, p. 360.
[4] Par. 3, Stipulation of Facts, JSFI, Docket, Vol. I, p. 361.
[5] Par. 4, Stipulation of Facts, JSFI, Docket, Vol. I, p. 361; Exhibit "P-4", Docket, Vol. II, p. 501 to 506.

for CY 2010 under Assessment Notice (FAN) No. 043A-B144-10.[6] The deficiency tax assessments against petitioner for CY 2010 in the total amount of ₱29,838,011.46 is broken down as follows:[7]

Kind of Tax	Basic	Interest	Total
Income Tax	₱12,812,463.63	₱7,259,225.97	₱20,071,689.60
VAT	4,753,087.06	2,901,336.43	7,654,423.49
EWT	746,067.34	458,678.11	1,204,745.45
FWT	16,133.29	9,918.66	26,051.95
WTC	514,679.09	316,421.88	831,100.97
Sub-Total	**₱18,842,430.41**	**₱10,945,581.05**	**₱29,788,011.46**
Compromise Penalty			50,000.00
Total			**₱29,838,011.46**

On February 12, 2014, petitioner filed with the BIR – RR No. 7 its protest-letter to the said FLD.[8] Thereafter, on April 11, 2014, petitioner filed a transmittal letter,[9] stating the documents that it is submitting in support of its protest against the BIR's deficiency income tax, VAT, EWT, FWT, and WTC assessments for the CY ended December 31, 2010.

Respondent, however, failed to act on petitioner's protest. Thus, petitioner filed the instant Petition for Review on November 7, 2014.[10]

On January 8, 2015, respondent filed his Answer,[11] interposing the following special and affirmative defenses:

"SPECIAL AND AFFIRMATIVE DEFENSE

> She reiterates and re-pleads the foregoing paragraphs of this Answer as part of her Special and Affirmative Defenses;

[6] Par. 5, Stipulation of Facts, JSFI, Docket, Vol. I, p. 361.
[7] Par. 6, Stipulation of Facts, JSFI, Docket, Vol. I, p. 361.
[8] Exhibit "P-6", Docket, Vol. II, pp. 520 to 537.
[9] Exhibit "P-7", Docket, Vol. II, pp. 538 to 540.
[10] Docket, Vol. I, pp. 6 to 38.
[11] Docket, Vol. I, pp. 168 to 174.

21. The Honorable Court has no jurisdiction on the Petition. The instant Petition for Review was filed out of time. Section 228 of the National Internal Revenue Code of 1997, as amended provides:

xxx xxx xxx

In the instant case, Petitioner failed to substantiate its claim that it submitted all relevant supporting documents. In fact, it did not attach any document to prove that it submitted documents within the period provided for by law. Thus, the deficiency assessment has become final, executory and demandable."

The pre-trial conference was initially set on April 23, 2015,[12] but the same was eventually held on June 25, 2015.[13]

The Respondent's Pre-Trial Brief was filed on April 17, 2015;[14] while the Petitioner's Pre-Trial Brief was submitted on June 22, 2015.[15] Thereafter, the parties submitted their Joint Stipulation of Facts and Issues on July 15, 2015.[16]

During trial, petitioner presented the following witnesses: (1) Ms. Marivic A. Alarca,[17] petitioner's Finance and Administration Manager; and (2) Ms. Madonna Mia S. Dayego,[18] the Court-commissioned Independent Certified Public Accountant (ICPA).[19]

On April 22, 2016, petitioner likewise filed its Formal Offer of Evidence.[20]

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[12] *Notice of Pre-Trial Conference* dated January 8, 2015, Docket, Vol. I, p. 175.
[13] Order dated April 22, 2015, Docket, Vol. I, p. 182; Minutes of the hearing held on, and Resolution dated, June 25, 2015, Docket, Vol. I, pp. 340 to 342, and 345 to 346, respectively.
[14] Docket, Vol. I, pp. 176 to 179.
[15] Docket, Vol. I, pp. 325 to 338.
[16] Docket, Vol. I, pp. 360 to 366.
[17] Exhibit "P-50", Docket, Vol. I, pp. 186 to 203; Minutes of the hearing held on, and Resolution dated, September 8, 2015, Docket, Vol. I, pp. 403 to 406, and 409 to 410, respectively.
[18] Exhibit "P-79", Docket, Vol. I, pp. 419 to 427; Minutes of the hearing held on, and Resolution dated, November 17, 2015, Docket, Vol. I, pp. 429 to 431, and 434 to 435, respectively.
[19] *Oath of Commission,* Docket, Vol. I. p. 398; Exhibit "P-49", Docket, Vol. I, pp. 354 to 359; Minutes of the hearing held on, and Order dated, August 27, 2015, Docket, Vol. I, pp. 395 to 397, and 401 to 402, respectively.
[20] Docket, Vol. II, pp. 463 to 485.

On the other hand, respondent presented the following witnesses: Mr. Owen Villanueva[21] and Ms. Rosalina T. Reyes[22] - both Revenue Officers of the BIR. Meanwhile, on August 22, 2018, respondent also filed his Formal Offer of Evidence.[23]

On November 5, 2018,[24] the Court issued a Resolution requiring the parties to submit their respective memoranda, among others, within thirty (30) days from notice thereof.

On January 28, 2019,[25] petitioner filed its Memorandum. However, respondent failed to file the same.[26]

Thus, on February 11, 2019, [27] the instant case was deemed submitted for decision. Hence, this Decision.

THE ISSUE

The parties submitted the following issue[28] for this Court's resolution:

> "WHETHER OR NOT RESPONDENT'S ASSESSMENTS AGAINST PETITIONER FOR DEFICIENCY INCOME TAX, VAT, EWT, FWT, WTC, AND COMPROMISE PENALTY IN THE TOTAL AMOUNT OF PHP29,838,011.46 FOR CY 2010 ARE VALID."

THE RULING

This Court has jurisdiction over the instant case

[21] Exhibit "R-7", Docket, Vol. II, pp. 935 to 939; Minutes of the hearing held on, and Order dated, June 7, 2018, Docket, Vol. III, pp. 1029 to 1030, and Docket – Vol. II, pp. 964 to 965, respectively.
[22] Exhibit "R-15", Docket, Vol. II, pp. 968 to 973; Minutes of the hearing held on, and Order dated, July 31, 2018, Docket, Vol. III, pp. 1031 to 1033, and 1026 to 1027, respectively.
[23] Docket, Vol. II, pp. 1007 to 1014.
[24] Docket, Vol. III, p. 1035 to 1036.
[25] Docket, Vol. III, p. 1047 to 1099.
[26] Records Verification dated February 4, 2019 issued by the Judicial Records Division of this Court, Docket, Vol. III, p. 1102.
[27] Resolution dated February 11, 2019, Docket, Vol. III, p. 1103.
[28] Issue, JSFI, Docket, Vol. I, p. 362.

The Court shall first determine whether it has jurisdiction to entertain the instant Petition for Review.

Respondent argues that the Court has no jurisdiction over the Petition for Review because the same was filed out of time. He avers that petitioner failed to substantiate its claim that it submitted all relevant supporting documents. According to respondent, petitioner did not attach any document to prove that it submitted documents within the period provided for by law. Thus, the deficiency assessment has become final, executory and demandable.

The Court finds the arguments of respondent without merit.

Section 228 of the National Internal Revenue Code (NIRC) of 1997, as amended, provides:

> "SEC. 228. *Protesting of Assessment.* — When the Commissioner or his duly authorized representative finds that proper taxes should be assessed, he shall first notify the taxpayer of his findings: Provided, however, That a pre-assessment notice shall not be required in the following cases:
>
> xxx xxx xxx
>
> The taxpayers shall be informed in writing of the law and the facts on which the assessment is made; otherwise, the assessment shall be void.
>
> Within a period to be prescribed by implementing rules and regulations, the taxpayer shall be required to respond to said notice. If the taxpayer fails to respond, the Commissioner or his duly authorized representative shall issue an assessment based on his findings.
>
> Such assessment may be protested administratively by filing a request for reconsideration or reinvestigation within thirty (30) days from receipt of the assessment in such form and manner as may be prescribed by implementing rules and regulations. Within sixty (60) days from filing of the protest, all relevant supporting

documents shall have been submitted; otherwise, the assessment shall become final.

If the protest is denied in whole or in part, or is not acted upon within one hundred eighty (180) days from submission of documents, the taxpayer adversely affected by the decision or inaction may appeal to the Court of Tax Appeals within thirty (30) days from receipt of the said decision, or from the lapse of the one hundred eighty (180)-day period; otherwise, the decision shall become final, executory and demandable."

Based on the said provision, the taxpayer may file an administrative protest within thirty (30) days from receipt of the assessment and submit the relevant supporting documents within sixty (60) days from the filing of the protest. Otherwise, the assessment shall become final. Moreover, the same section provides that if the protest is not acted upon within 180 days from the submission of supporting documents, the taxpayer may appeal the inaction to this Court within 30 days from the lapse of the 180-day period.

It is worthy to emphasize that what is considered as relevant supporting documents is based on the determination of the taxpayer and not by the BIR, as held by the Supreme Court in the case of *Commissioner of Internal Revenue v. First Express Pawnshop Company, Inc.,*[29] to wit:

"The term 'relevant supporting documents' should be understood as those documents necessary to support the legal basis in disputing a tax assessment as determined by the taxpayer. The BIR can only inform the taxpayer to submit additional documents. The BIR cannot demand what type of supporting documents should be submitted. Otherwise, a taxpayer will be at the mercy of the BIR, which may require the production of documents that a taxpayer cannot submit.

[29] G.R. Nos. 172045-46, June 16, 2009.

After respondent submitted its letter-reply stating that it could not comply with the presentation of the proof of DST payment, no reply was received from petitioner.

Section 228 states that if the protest is not acted upon within 180 days from submission of documents, the taxpayer adversely affected by the inaction may appeal to the CTA within 30 days from the lapse of the 180-day period. Respondent, having submitted its supporting documents on the same day the protest was filed, had until 31 July 2002 to wait for petitioner's reply to its protest. On 28 August 2002 or within 30 days after the lapse of the 180-day period counted from the filing of the protest as the supporting documents were simultaneously filed, respondent filed a petition before the CTA.

Respondent has complied with the requisites in disputing an assessment pursuant to Section 228 of the Tax Code. Hence, the tax assessment cannot be considered as final, executory and demandable. Further, respondent's deposit on subscription is not subject to the payment of DST. Consequently, respondent is not liable to pay the deficiency DST of P12,328.45."

In the instant case, petitioner received the FLD on January 13, 2014[30] and filed its protest (Request for Reinvestigation) on February 12, 2014.[31] Thus, petitioner had sixty (60) days from the filing of the protest, or until April 13, 2014, within which to submit its relevant supporting documents.

Contrary to respondent's claim, *i.e.*, that petitioner failed to submit its supporting documents, petitioner submitted its supporting documents on April 11, 2014.[32] Counting 180 days therefrom, respondent had until October 8, 2014 to act on the protest. Since respondent failed to act upon the protest within the said 180-day period, petitioner had thirty (30) days from the lapse thereof or until November 7, 2014 to file an appeal with this Court. *gc*

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[30] Par. 5, Stipulation of Facts, JSFI, Docket, Vol. I, p. 361.
[31] Exhibit "P-6", Docket, Vol. II, pp. 520 to 537.
[32] Exhibit "P-7", Docket, Vol. II, pp. 538 to 540.

Since the instant Petition for Review was filed on November 7, 2018, the same was timely filed. Therefore, this Court has jurisdiction to take cognizance of the instant case.

Petitioner's due process rights were violated by respondent, and thus, the subject tax assessments are void

Petitioner argues that the deficiency tax assessments are null and void for having been issued in violation of petitioner's right to due process.

We agree with petitioner.

Implementing the earlier quoted Section 228 of the NIRC of 1997 is Section 3.1.1 of Revenue Regulations (RR) No. 12-99[33], as amended by RR No. 18-2013.[34] It provides:

> "SECTION 3. ***Due Process Requirement in the Issuance of a Deficiency Tax Assessment. –***
>
> 3.1 Mode of procedure in the issuance of a deficiency tax assessment:
>
> 3.1.1 *Preliminary Assessment Notice (PAN).* – If after review and evaluation by the Commissioner or his duly authorized representative, as the case may be, it is determined that there exists sufficient basis to assess the taxpayer for any deficiency tax or taxes, **the said Office shall issue to the taxpayer a Preliminary Assessment Notice (PAN) for the proposed assessment.** It shall show in detail the facts and the law, rules and regulations, or jurisprudence on which the proposed assessment is based (see illustration in ANNEX 'A' hereof). Jr

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[33] SUBJECT: Implementing the Provisions of the National Internal Revenue Code of 1997 Governing the Rules on Assessment of National Internal Revenue Taxes, Civil Penalties and Interest and the Extra-Judicial Settlement of a Taxpayers Criminal Violation of the Code Through Payment of a Suggested Compromise Penalty

[34] SUBJECT: Amending Certain Sections of Revenue Regulations No. 12-99 Relative to the Due Process Requirement in the Issuance of a Deficiency Tax Assessment.

If the taxpayer fails to respond within fifteen (15) days from date of receipt of the PAN, he shall be considered in default, in which case, a Formal Letter of Demand and Final Assessment Notice (FLD/FAN) shall be issued calling for payment of the taxpayer's deficiency tax liability, inclusive of the applicable penalties.

If the taxpayer, within fifteen (15) days from date of receipt of the PAN, responds that he/it disagrees with the findings of deficiency tax or taxes, an FLD/FAN shall be issued within fifteen (15) from filing/submission of the taxpayer's response, calling for payment of the taxpayer's deficiency tax liability, inclusive of the applicable penalties." *(Emphasis supplied)*

Based on the foregoing provision, part of the due process requirement in the issuance of a deficiency tax assessment is the issuance and service of the PAN.

In *Commissioner of Internal Revenue v. Metro Star Superama, Inc.*,[35] the Supreme Court held:

"**...it is clear that the sending of a PAN to taxpayer to inform him of the assessment made is but part of the 'due process requirement in the issuance of a deficiency tax assessment,' the absence of which renders nugatory any assessment made by the tax authorities**. The use of the word *'shall'* in subsection 3.1.2[36] describes the mandatory nature of the service of a PAN. The persuasiveness of the right to due process reaches both substantial and procedural rights and the failure of the CIR to strictly comply with the requirements laid down by law and its own rules is a denial of Metro Star's right to due process. **Thus, for its failure to send the PAN stating the facts and the law on which the assessment was made as required by Section 228 of R.A. No. 8424, the assessment made by the CIR is void**." (*Emphasis supplied*)

[35] G.R. No. 185371, December 8, 2010
[36] Now Sub-section 3.1.1.

According to petitioner, it was denied due process when it failed to receive the PAN, as required under Section 228 of the NIRC of 1997, as amended, RR No. 12-99, and applicable jurisprudence. On the other hand, respondent avers that the BIR mailed the said PAN to petitioner.

In *Commissioner of Internal Revenue v. GJM Philippines Manufacturing, Inc.* ("*GJM* case"),[37] the Supreme Court ruled as follows:

> "xxx The Court has held that when an assessment is made within the prescriptive period, as in the case at bar, receipt by the taxpayer may or may not be within the said period. But it must be clarified that the rule does not dispense with the requirement that the taxpayer should actually receive the assessment notice, even beyond the prescriptive period. GJM, however, denies ever having received any FAN.
>
> If the taxpayer denies having received an assessment from the BIR, it then becomes incumbent upon the latter to prove by competent evidence that such notice was indeed received by the addressee. Here, the *onus probandi* has shifted to the BIR to show by contrary evidence that GJM indeed received the assessment in the due course of mail. **It has been settled that while a mailed letter is deemed received by the addressee in the course of mail, this is merely a disputable presumption subject to controversion, the direct denial of which shifts the burden to the sender to prove that the mailed letter was, in fact, received by the addressee.**
>
> **To prove the fact of mailing, it is essential to present the registry receipt issued by the Bureau of Posts or the Registry return card which would have been signed by the taxpayer or its authorized representative.** And if said documents could not be located, the CIR should have, at the very least, submitted to the Court a certification issued by the Bureau of Posts and any other pertinent document executed with its

[37] G.R. No. 202695, February 29, 2016.

> intervention. **The Court does not put much credence to the self-serving documentations made by the BIR personnel, especially if they are unsupported by substantial evidence establishing the fact of mailing. While it is true that an assessment is made when the notice is sent within the prescribed period, the release, mailing, or sending of the same must still be clearly and satisfactorily proved.** Mere notations made without the taxpayer's intervention, notice of control, and without adequate supporting evidence cannot suffice. Otherwise, the defenseless taxpayer would be unreasonably placed at the mercy of the revenue offices.
>
> The BIR's failure to prove GJM's receipt of the assessment leads to no other conclusion but that no assessment was issued. Consequently, the government's right to issue an assessment for the said period has already prescribed. **The CIR offered in evidence Transmittal Letter No. 282 dated April 14, 2003 prepared and signed by one Ma. Nieva A. Guerrero, as Chief of the Assessment Division of the BIR Revenue Region No. 8-Makati, to show that the FAN was actually served upon GJM. However, <u>it never presented Guerrero to testify on said letter, considering that GJM vehemently denied receiving the subject FAN and the Details of Discrepancies</u>.** xxx." *(Emphasis and underscoring supplied)*

Based on the foregoing, it is clear that while a mailed letter is deemed received by the addressee in the course of the mail, this is merely a disputable presumption subject to rebuttal. Consequently, the direct denial thereof shifts the burden to the sender to prove that the said letter was *actually* received by the addressee.

Further, to prove the fact of mailing, respondent must present the Registry Receipt issued by the Bureau of Posts or the Registry Return card which would have been signed by the taxpayer or its authorized representative. In the absence of the said documents, a Certification issued by the said Bureau of Posts, and any other pertinent document executed with its intervention, must be presented to establish the fact of mailing.

In this case, petitioner directly denies having received the subject PAN. Thus, the burden of proving its actual receipt lies with respondent.

To prove service of the subject PAN, respondent presented the following pieces of evidence:[38]

Exhibit	Description	Purpose/s
"R-2"	Preliminary Assessment Notice (PAN) Already attached to the record of the case and found on pages 208-209 of Folder 1 of the BIR docket	To prove that a PAN was duly issued and received by Petitioner. To prove the factual and legal bases of the deficiency assessment.
"R-2-A"	Memorandum Transmittal Already attached to the record of the case and found on pages 211-Aof Folder 1 of the BIR docket	To prove the service of the PAN To prove the factual and legal bases of the deficiency assessment.
"R-2-B"	Registry Receipt Already attached to the record of the case and found on pages 211-209 of Folder 1 of the BIR docket	To prove that service. To prove the factual and legal bases of the deficiency assessment.

In relation thereto, respondent's witness, Revenue Officer Rosalina T. Reyes, testified as follows:

> "(13) Q. What happened to your recommendation, if any?
>
> A. Based on record, it was granted as evidenced by the issuance of a Preliminary Assessment Notice with details of discrepancy issued on December 27, 2013 and served through Registered Mail by the Assessment Division on the same date as evidenced by Registry Receipt No. 459 and the postal stamp on the file copy.
>
> (14) Q. I am showing you a Preliminary Assessment Notice with Details of Discrepancies found on pages 207-207-A and 208-209 of Folder 1 of the BIR docket and pre-marked as Exhibit 'R-2' and Exhibit 'R-3', respectively,

38 Respondent's Formal Offer of Evidence, Docket, Vol. II, pp. 1008 to 1009.

what relation does these documents have with the Preliminary Assessment Notice with details of discrepancy you just mentioned?

A. Those are the exact documents I was referring to.

(15) Q. **Attached to the Memorandum Transmittal is a Registry Receipt no. 459, found on page 211-A of Folder 1 of the BIR docket and pre-marked as Exhibit 'R-2-A', and 'R-2-B', what relation does these documents have with the ones you just mentioned earlier?**

A. **Those are the proof of service of the Preliminary Assessment with Details of Discrepancies.**"[39] *(Emphasis supplied)*

While the said Registry Receipt (Exhibit "R-2-B")[40] proves the fact of mailing in accordance with the *GJM* case, the supposed PAN (Exhibit "R-2")[41] and Memorandum Transmittal (Exhibit "R-2-A")[42] are insufficient to establish that the said PAN was, in fact, received by petitioner. Furthermore, respondent did not present the person who prepared the said Memorandum Transmittal despite the denial of petitioner with respect to the receipt pf the PAN, in relation to the *GJM* case.

Thus, respondent failed to discharge his burden to show that petitioner actually received the PAN.

Consequently, a tax assessment issued in violation of the due process rights of a taxpayer is null and void,[43] and bears no valid fruit.[44] Considering that the subject tax assessment is void for violation of due process, the other matters raised by petitioner shall no longer be addressed. *gr*

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[39] Exhibit "R-15", Docket, Vol. II, pp. 970 to 971.
[40] Docket, Vol. II, p. 996.
[41] Docket, Vol. II, pp. 992 to 993.
[42] Docket, Vol. II, p. 996.
[43] *Commissioner of Internal Revenue v. Avon Products Manufacturing, Inc., etseq.*, G.R. Nos. 201398-99, and 201418-19, October 3, 2018.
[44] *Commissioner of Internal Revenue v. Azucena T. Reyes, etseq.*, G.R. Nos. 159694 and 163581, January 27, 2006.

WHEREFORE, the instant Petition for Review is **GRANTED**. Accordingly, the Formal Letter of Demand dated January 13, 2014 and the Assessment Notice No. 043A-B144-10 issued by respondent against petitioner for deficiency income tax, Value-Added Tax, Expanded Withholding Tax, Final Withholding Tax, Withholding Tax on Compensation and compromise penalty for CY 2010, in the aggregate amount of ₱29,838,011.46, are **CANCELLED** and **SET ASIDE**.

SO ORDERED.

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

WE CONCUR:

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
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.
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.

ROMAN G. DEL ROSARIO
Presiding Justice