REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

REXES E. MORALES,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE, AND THE REVENUE REGIONAL DIRECTOR OF REVENUE REGION NO. 14,
Respondents.

CTA SCA CASE NO. 0015

Members:

RINGPIS-LIBAN, *Chairperson, and*
MODESTO-SAN PEDRO, *and*
FERRER-FLORES, *JJ.*

Promulgated:

x -- x

DECISION

MODESTO-SAN PEDRO, J.:

The Case

Before the Court is a *Petition for Certiorari and Prohibition*, filed on July 3, 2023, praying that this Court annul and void the Warrant of Distraint and/or Levy ("WDL"), Warrants of Garnishment ("WG"), and Notices of Tax Levy ("NTL") issued against petitioner by respondents to collect the former's alleged deficiency tax liabilities for calendar year ("CY") 2017.

The Parties[1]

Petitioner Rexes E. Morales is a Filipino of legal age and is the registered owner and proprietor of Rex E. Morales Construction and Morales Poultry Farm.

Respondent Commissioner of Internal Revenue ("CIR") is the head of the Bureau of Internal Revenue ("BIR"), which is vested with the authority to administer and enforce national revenue taxes, including, among others, the assessment and collection of all internal revenue taxes, fees, and charges.

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[1] Petition for Certiorari and Prohibition, pp. 3-4, *Rollo* Vol. 1, pp. 8-9.

Respondent Regional Director is an officer of the BIR who, through the delegated authority of the CIR, issued the assailed Warrants and Notices.

The Facts

From 2019 to 2021, then-Regional Director Aynie E. Mandajoyan-Dizon issued three Letters of Authority for the examination of petitioner's books of accounts and other accounting records for all internal revenue taxes for CY 2017: the first on October 7, 2019, the second on August 25, 2020, and the third on August 27, 2021.[2]

OIC-Revenue District Officer Chona M. Colasito then issed a Notice of Discrepancy to petitioner on December 3, 2021, the latter receiving it on December 7, 2021.[3]

Afterwards, Regional Director Mandajoyan-Dizon issued a Preliminary Assessment Notice on May 31, 2022[4] and a Formal Letter of Demand with attached Final Assessment Notices ("FLD/FAN") on August 5, 2022.[5] Petitioner filed its protest to the FLD/FAN on September 15, 2022.[6]

Respondent Regional Director then issued a Final Decision on Disputed Assessment ("FDDA") on January 20, 2023, which was received by petitioner on February 6, 2023. Petitioner filed a Request for Reinvestigation and/or Reconsideration ("protest to FDDA") to assail the FDDA on March 6, 2023.[7]

Respondents then immediately moved to collect the alleged deficiency taxes, first by issuing the assailed WDL on petitioner on May 3, 2023. This was followed by respondents' issuance of the assailed WGs and NTLs.[8]

Aggrieved, petitioner filed the instant Petition on July 3, 2023. Accompanying this was an Urgent Application for Temporary Restraining Order and/or Writ of Preliminary Injunction. Respondents filed their Comment/Opposition[9] to said Urgent Motion on September 19, 2023.

2 Petition for Certiorari and Prohibition, p. 5, *id.* at 10.
3 Petition for Certiorari and Prohibition, pp. 5-6, *id.* at 10-11.
4 Petition for Certiorari and Prohibition, p. 6, *id.* at 11.
5 *Ibid.* Note that petitioner did not file any protest against the Preliminary Assessment Notice.
6 Letter, dated September 14, 2022, *id.* at 74-75.
7 Petition for Certiorari and Prohibition, p. 6, *id.* at 11.
8 Petition for Certiorari and Prohibition, pp. 6-1, *id.* at 11-12.
9 *Id.* at 271-284.

After hearing[10] and the presentation of petitioner's evidence,[11] this Court denied the Urgent Application for lack of merit in a Resolution,[12] dated January 23, 2024.

In the meantime, respondents filed their Answer *Ad Cautelam*[13] on November 6, 2023, to which petitioner filed a Reply[14] on November 21, 2023. Additionally, respondents issued another WG[15] against petitioner on September 6, 2023.

Aggrieved by the denial of his Urgent Application, petitioner filed an Omnibus Motion[16] on February 14, 2023, requesting that the Court reconsider said denial and that he be allowed to offer supplemental evidence and witness testimonies. After hearing[17] and the presentation of evidence,[18] this Court denied petitioner's motion for reconsideration (as incorporated into his Omnibus Motion) via a Resolution,[19] dated February 20, 2025.

The Court did not hold hearings, and the parties did not present evidence, for the main case, considering that the pleading filed was one for certiorari and prohibition and not a regular petition for review. Instead, petitioner filed his Memorandum[20] on March 31, 2025, while respondents simply filed a Manifestation[21] on April 25, 2025, stating that they would adopt the arguments in their Answer *Ad Cautelam* in lieu of a memorandum.

This case was originally submitted for decision on May 7, 2025,[22] following respondents' filing of their Manifestation. However, after respondents elevated the full BIR Records for this case on May 26, 2025, the case was submitted for decision anew on May 28, 2025.[23]

Hence, this Decision.

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[10] Minutes of the Hearing, held on September 16, 2023, *id.* at 327.
[11] Formal Offer of Evidence, filed on October 11, 2023, *id.* at 336-355.
[12] *Rollo* Vol. 2, pp. 567-579.
[13] *Id.* at 458-471.
[14] *Id.* at 533-560.
[15] Warrant of Garnishment, dated September 6, 2023, *id.* at 932.
[16] *Id.* at 580-599.
[17] Minutes of the Hearing, held on September 19, 2024, *id.* at 793; Minutes of the Hearing, held on October 10, 2024, *id.* at 931.
[18] Formal Offer of Evidence, filed on September 25, 2024, *id.* at 804-816; Supplemental Offer of Evidence, filed on October 14, 2024, *id.* at 934-938.
[19] *Id.* at 956-966.
[20] *Id.* at 985-1015.
[21] *Id.* at 1020-1022.
[22] Minute Resolution, dated May 7, 2025, *id.* at 1035.
[23] Minute Resolution, dated May 28, 2025, *id.*, unpaginated.

The Issues

The sole issue here, as stated in petitioner's Memorandum, is whether a Writ of Certiorari and/or a Writ of Prohibition should be issued to annul the assailed Warrants and Notices and to prohibit respondents from enforcing these.

Arguments of the Parties

Petitioner's Arguments

Petitioner essentially raises the following arguments:

(1) Prevailing jurisprudence shows that this Court has jurisdiction over the issues raised in the present Petition;[24]

(2) As petitioner's appeal to the FDDA is still pending, the assessment never became final and executory;[25]

(3) As the assessment never became final and executory, respondents acted with grave abuse of discretion when they prematurely issued the assailed Warrants and Notices;[26] and

(4) Petitioner has no other plain and speedy remedy to assail the premature issuance of the Warrants and Notices.[27]

Respondent's Arguments

Respondents counter petitioner with the following:

(1) This Court lacks jurisdiction over this case as:

(a) Petitioner filed the instant petition 31 days late;

(b) Petitions for Certiorari cannot be used to substitute lost appeals; and

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24 Memorandum, pp. 9-14, *id.* at 993-998.
25 Memorandum, pp. 15-16, *id.* at 999-1000.
26 Memorandum, pp. 18-23 & 26-30, *id.* at 1002-1007 & 1010-1014.
27 Memorandum, pp. 16-18 & 24-26, *id.* at 1000-1002 & 1008-1010.

(c) *Rule 65, Section 4 of the Rules of Court* does not identify the Court of Tax Appeals as one of the courts with the authority to cognize petitions for certiorari and prohibition; and

(2) Raising an appeal against the assessment was a plain and speedy remedy available to petitioner.

The Ruling of the Court

The Petition lacks merit.

This Court has jurisdiction over the instant Petition

Under *Rule 65, Section 1 of the Rules of Court*, a petition for certiorari may be filed to annul the action of any officer performing a quasi-judicial function if said action was done with grave abuse of discretion and there is no other plain and speedy remedy available:

> SECTION 1. *Petition for certiorari.*—When any tribunal, board or officer exercising judicial or quasi-judicial functions has acted without or in excess of its or [their] jurisdiction, or with grave abuse of discretion amounting to lack or excess of jurisdiction, and there is no appeal, or any plain, speedy, and adequate remedy in the ordinary course of law, a person aggrieved thereby may file a verified petition in the proper court, alleging the facts with certainty and praying that judgment be rendered annulling or modifying the proceedings of such tribunal, board or officer, and granting such incidental reliefs as law and justice may require.

Similar criteria apply to petitions for prohibition under *Section 2* of the same rule:

> SEC. 2. *Petition for prohibition.*—When the proceedings of any tribunal, corporation, board, officer, or person, whether exercising judicial, quasi-judicial, or ministerial functions, are without or in excess of its or [their] jurisdiction, or with grave abuse of discretion amounting to lack or excess of jurisdiction, and there is no appeal or any other plain, speedy, and adequate remedy in the ordinary course of law, a person aggrieved thereby may file a verified petition in the proper court, alleging the facts with certainty and praying the judgment be rendered commanding the respondent to desist from further proceedings in the action or matter specified therein, or otherwise granting such incidental reliefs as law and justice may require.

Finally, *Section 4* of said rule lays down the procedure for filing such petitions:

> SEC. 4. When and where to file the petition.—*The petition shall be filed not later than sixty (60) days from notice of the judgment, order or resolution.* In case a motion for reconsideration or new trial is timely filed, whether such motion is required or not, the petition shall be filed not later than sixty (60) days counted from the notice of the denial of the motion.
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> If the petition relates to an act or an omission of a municipal trial court or of a corporation, a board, an officer or a person, it shall be filed with the Regional Trial Court exercising jurisdiction over the territorial area as defined by the Supreme Court. It may also be filed with the Court of Appeals or the Sandiganbayan, whether or not the same is in aid of the court's appellate jurisdiction. *If the petition involves an act or an omission of a quasi-judicial agency,* ***unless otherwise provided by law or these rules,*** *the petition shall be filed with and be cognizable only by the Court of Appeals.*

Respondents note that the above does not list the CTA as one of the valid venues for the filing of petitions for certiorari and/or prohibition. They emphasize that the rule identifies only the Court of Appeals as the valid venue for raising such petitions to assail the actions of quasi-judicial agencies such as the BIR. From this, they reason that the CTA is the wrong venue for the present Petition, which must consequently be dismissed.

Respondent is mistaken.

The Supreme Court has long recognized the CTA's authority to take cognizance of *Rule 65* petitions and issue the associated writs. *The City of Manila v. Atienza*[28] ("*Manila*") is a landmark case in this regard, declaring:

> The prevailing doctrine is that the authority to issue writs of certiorari involves the exercise of original jurisdiction which must be expressly conferred by the Constitution or by law and cannot be implied from the mere existence of appellate jurisdiction. Thus, in the cases of Pimentel v. COMELEC, Garcia v. De Jesus, Veloria v. COMELEC, Department of Agrarian Reform Adjudication Board v. Lubrica, and Garcia v. Sandiganbayan, this Court has ruled against the jurisdiction of courts or tribunals over petitions for certiorari on the ground that there is no law which expressly gives these tribunals such power. It must be observed, however, that with the exception of Garcia v. Sandiganbayan, these rulings pertain not to regular courts but to tribunals exercising quasi-judicial powers. With respect to the Sandiganbayan, Republic Act No. 8249 now provides that the special criminal court has exclusive original jurisdiction over petitions for the issuance of the writs of mandamus, prohibition, certiorari, habeas corpus, injunctions, and other ancillary writs and processes in aid of its appellate jurisdiction.
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> In the same manner, Section 5 (1), Article VIII of the 1987 Constitution grants power to the Supreme Court, in the exercise of its original jurisdiction, to issue writs of certiorari, prohibition and mandamus. With respect to the Court of Appeals, Section 9 (1) of Batas Pambansa Blg. 129 (BP 129) gives the appellate court, also in the exercise of its original

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[28] G.R. No. 175723, February 4, 2014.

> jurisdiction, the power to issue, among others, a writ of certiorari, whether or not in aid of its appellate jurisdiction. As to Regional Trial Courts, the power to issue a writ of certiorari, in the exercise of their original jurisdiction, is provided under Section 21 of BP 129.
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> The foregoing notwithstanding, while there is no express grant of such power, with respect to the CTA, Section 1, Article VIII of the 1987 Constitution provides, nonetheless, that judicial power shall be vested in one Supreme Court and in such lower courts as may be established by law and that judicial power includes the duty of the courts of justice to settle actual controversies involving rights which are legally demandable and enforceable, and to determine whether or not there has been a grave abuse of discretion amounting to lack or excess of jurisdiction on the part of any branch or instrumentality of the Government.
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> On the strength of the above constitutional provisions, it can be fairly interpreted that *the power of the CTA includes that of determining whether or not there has been grave abuse of discretion amounting to lack or excess of jurisdiction on the part of the RTC in issuing an interlocutory order in cases falling within the exclusive appellate jurisdiction of the tax court.* It, thus, follows that the CTA, by constitutional mandate, is vested with jurisdiction to issue writs of certiorari in these cases.
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> *Indeed, in order for any appellate court, to effectively exercise its appellate jurisdiction, it must have the authority to issue, among others, a writ of certiorari. In transferring exclusive jurisdiction over appealed tax cases to the CTA, it can reasonably be assumed that the law intended to transfer also such power as is deemed necessary, if not indispensable, in aid of such appellate jurisdiction.* There is no perceivable reason why the transfer should only be considered as partial, not total.
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> Consistent with the above pronouncement, this Court has held as early as the case of J.M. Tuason & Co., Inc. v. Jaramillo, et al. that "*if a case may be appealed to a particular court or judicial tribunal or body, then said court or judicial tribunal or body has jurisdiction to issue the extraordinary writ of certiorari, in aid of its appellate jurisdiction.*" This principle was affirmed in De Jesus v. Court of Appeals, where the Court stated that "*a court may issue a writ of certiorari in aid of its appellate jurisdiction if said court has jurisdiction to review, by appeal or writ of error, the final orders or decisions of the lower court.*" The rulings in J.M. Tuason and De Jesus were reiterated in the more recent cases of Galang, Jr. v. Geronimo and Bulilis v. Nuez.
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> Furthermore, Section 6, Rule 135 of the present Rules of Court provides that when by law, jurisdiction is conferred on a court or judicial officer, all auxiliary writs, processes and other means necessary to carry it into effect may be employed by such court or officer.
> (Citations omitted; italics supplied.)

In the above, the Supreme Court reiterated the dictum that when an appellate court has jurisdiction over a particular kind of case, said court can also issue writs of certiorari in the same kinds of cases.

Promulgated on the same year, *The Philippine American Life and General Insurance Company v. the Secretary of Finance and the Commissioner of Internal Revenue*[29] ("*Philippine American Life*") extended these declarations on the CTA's jurisdiction. Whereas *Manila* involved an interlocutory order of a Regional Trial Court, *Philippine American Life* affirmed that the CTA could also issue writs of certiorari in cases involving the validity of the rules and regulations on which an assessment is based.

Manila was later reaffirmed in *People of the Philippines v. Court of Tax Appeals*.[30] There, the Supreme Court further generalized the declaration that a Court with appellate jurisdiction over a matter can entertain petitions for certiorari involving that matter by stating that the CTA *En Banc* has the authority to resolve petitions for certiorari against the issuances of the CTA in Division.

Considering that the CTA has jurisdiction over the BIR's collection efforts via Our jurisdiction over CIR's decisions on "other matters" (more on which later), We concomitantly have jurisdiction over petitions for certiorari and prohibition involving said collection efforts.

It must be recalled that the current *Rules of Court* was put into force in 1997, *before* this Court gained Our expanded jurisdiction in 2004 via *Republic Act* ("*RA*") *No. 9282*, which amended *RA No. 1125*. Some of the *Rules of Court*'s provisions still reflect that earlier period and, unfortunately, have yet to be updated. This, however, cannot bar this Court from assuming jurisdiction over cases which the Supreme Court has ruled are under Our jurisdiction. In this wise, insisting that the CTA lacks jurisdiction over *Rule 65* petitions as it is not explicitly named in said rule is akin to insisting that the Court of Appeals, not the Supreme Court, still has appellate jurisdiction over Our rulings, following the exact wording of *Rule 43*. Respondents' argument must thus be rejected.

This is not the only challenge to Our jurisdiction raised by respondents, however. To recall, they also observe that despite receiving the WDL on May 3, 2023, petitioner only filed the instant Petition on July 3, 2023, or after 61 days. Having been filed 31 days late, the Petition thus escapes this Court's authority.

Respondents are incorrect.

Respondents' use of a 30-day prescriptive period is based on *Section 228 of the National Internal Revenue Code of 1997, as amended* ("*NIRC*"), and *Revenue Regulations No. 12-99*, both of which mandate such a 30-day prescriptive period for raising judicial appeals.

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[29] G.R. No. 210987, November 24, 2014.
[30] G.R. Nos. 250736 & 250801-03, December 5, 2022.

However, these provisions govern appeals involving *disputed assessments*. This case does not. The present Petition seeks to void the Warrants and Notices but does *not* raise any argument against the Petition. The cited provisions, as such, are irrelevant and inapplicable to this case.

Furthermore, the provisions cover *regular appeals* to assessments, not petitions for certiorari and/or prohibition, as in the case at bar.

Another source for the 30-day period is *Rule 8 of the Revised Rules of the Court of Tax Appeals, as amended* ("*RRCTA*"). This is the usual rule applicable to cases before this Court, and it provides that Petitions for Review filed against the rulings or inaction of the CIR must be filed within 30 days from notice.

This is still not applicable to the present Petition, however. First, the rule consistently uses the term "petition for *review*." *Section 2* of said rule requires that an initiatory pleading filed under it "shall be entitled Petition for Review" while *Section 3(a)* of the same says that rulings of the CIR should be appealed "by petition for review." Second, the immediately preceding rule, *Rule 7*, describes the procedure laid down as analogous to "petitions for review and appeals before the Court of Appeals" and specifically lists *Rules 42, 43, 44, and 46 of the Rules of Court*. It does *not*, however, mention *Rule 65*. From these two details, *Rule 8 of the RRCTA* and its 30-day prescriptive period must be treated as applicable to *regular* petitions for review but *not* to *Rule 65* petitions.

Where, then, can We turn to find the applicable prescriptive period for filing petitions for certiorari, prohibition, and mandamus? Naturally, We must return to *Rule 65* itself. And as already quoted above, *Section 4* of the same provides a 60-day period for filing the relevant petitions. This Court thus deems this period applicable to petitions for certiorari, prohibition, and mandamus filed before Us.

Petitioner received the WDL on May 3, 2023, giving him until July 2, 2023 within which to file his Petition. He filed it on July 3, 2023. Considering that July 2, 2023 fell on a Sunday, he thus filed the instant Petition on time.

This Court consequently has jurisdiction over the present Petition. As We shall discuss, however, it is the very issue of Our jurisdiction that reveals the Petition to be lacking in merit.

A regular appeal was still available to petitioner; the filing of a Rule 65 Petition was improper

As earlier explained, petitions for certiorari and for prohibition can be used to challenge the acts or processes of any tribunal, board, officer, agency, or person if three conditions obtain:

(1) The act or process was performed in a judicial, quasi-judicial, or, in the case of petitions for prohibition, ministerial function;

(2) The act or process was done without or in excess of jurisdiction or with grave abuse of discretion; and

(3) There is no appeal or other plain, speedy, and adequate remedy available.

To show that the third requisite is present, petition argues that no regular appeal was available to him. He notes that the CIR has yet to decide on his protest to the FDDA. Further, the case of *Light Rail Transit Authority v. Bureau of Internal Revenue*[31] ("*LRTA*") already declared that a WDL can no longer be considered the CIR's final decision on a controverted assessment. There is therefore no final decision appealable to this Court, justifying the resort to a *Rule 65* petition.

Petition is mistaken.

Under *Section 7(1) of RA No. 1125, as amended*, this Court has jurisdiction over decisions of the CIR in cases involving "other matters" arising from the *NIRC*:

> SEC. 7. *Jurisdiction.* — The CTA shall exercise:
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> (a) Exclusive appellate jurisdiction to review by appeal, as herein provided:
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> (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;

[31] G.R. No. 231238, June 20, 2022.

In *Philippines Journalists, Inc. v. Commissioner of Internal Revenue*[32] ("*PDI*"), the Supreme Court explained that these "other matters" include the BIR's collection efforts, such as the issuance of WDLs. This understanding of the CTA's "other matters" jurisdiction has been applied by the Supreme Court in a number of cases, including, but not limited to, *Commissioner of Internal Revenue v. Bank of the Philippine Islands (2018)*,[33] *Commissioner of Internal Revenue v. Transfield Philippines, Inc.*,[34] and *Commissioner of Internal Revenue v. Bank of the Philippine Islands (2020)*.[35]

Importantly, all of these cases involved *regular* petitions for review that assailed *only* the BIR's collection efforts but not the associated assessments. Indeed, that the "other matters" term is listed in *Section 7 of RA No. 1125, as amended*, means that the such "other matters," including the BIR's collection efforts, fall under Our regular appellate jurisdiction.

Manila is relevant here as well. From the Supreme Court's reasoning in said decision, and to repeat, an appellate Court has jurisdiction over *Rule 65* petitions involving certain matters when it has jurisdiction over *regular appeals* involving the same matters. Applied here, the CTA has jurisdiction over *Rule 65* petitions against the BIR's collection efforts precisely because We have jurisdiction over *regular appeals* against such collection efforts. Put differently, a regular Petition for Review is an available remedy to such collection efforts.

The third requisite for a *Rule 65* petition is thus absent in the case at bar. Petitioner had the right of a regular appeal available to him. While he could not assail the assessment, as respondent CIR had yet to decide on his administrative protest, he could have filed a Petition for Review to assail the Warrants and Notices and seek their annulment. His filing of a Petition for Certiorari and Prohibition was thus improper and must be denied for lack of merit.

Petitioner's insistence that the third requisite is present due to the pendency of his protest is misplaced. Again, as the CIR had yet to issue a final decision on the protest, petitioner was barred from filing a Petition for Review to assail the assessment. The *collection efforts*, however, as embodied by the assailed Warrants and Notices, are a different matter altogether. Indeed, the present Petition calls for the voiding of the Warrants and Notices only, *not* of the FLD/FAN or assessment in general. This could have been done via a regular Petition for Review. The procedural block to filing a Petition for Review against the assessment was *not* a procedural block to filing a Petition for Review against the collection efforts. A regular appeal was available to

32 G.R. No. 162852, December 16, 2004.
33 G.R. No. 224327, June 11, 2018.
34 G.R. No. 211449, January 16, 2019.
35 G.R. No. 227049, September 16, 2020.

petitioner. Therefore, the third requisite is absent, and the Petition must be denied.

Discussing the other requisites for a *Rule 65* petition or petitioner's other arguments is now unnecessary. Whatever finding We might come to regarding these, the absence of the third requisite is by itself already fatal to the Petition.

As a final aside, the Court emphasizes that a Petition for Certiorari cannot serve as a substitute for a lost appeal.[36] Respondent's contention that the present Petition was filed late is inapplicable here, considering that petitions for Certiorari follow a 30-day prescriptive period, as already discussed. However, it does point to the fact that petitioner did *not* file a regular appeal within the 30-day reglementary period. Having lost his chance to raise a regular appeal, fully available to him, petitioner cannot now dodge procedural rules by seeking Certiorari instead.

ACCORDINGLY, petitioner's *Petition for Certiorari and Prohibition*, filed on July 3, 2023, is hereby **DENIED** for lack of merit.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

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[36] *See, for example, Asilo v. Presiding Judge Gonzales-Betic*, G.R. No. 232269, July 10, 2024; *Pacheco v. Reyes*, G.R. No. 268216, February 26, 2024; *Sps. Prieto v. Bank of the Philippine Islands*, G.R. No. 259282, August 30, 2023.

ATTESTATION

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

MA. BELEN M. RINGPIS-LIBAN
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.

MA. BELEN M. RINGPIS-LIBAN
Acting Presiding Justice