REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

DEUTSCHE KNOWLEDGE SERVICES, PTE. LTD.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

C.T.A. CASE NO. 8165

Members:

CASTAÑEDA, JR., *Acting P.J.,*
CASANOVA, and
MINDARO-GRULLA, JJ.

Promulgated:

JAN 08 2013
4:30 p.m.

x - x

DECISION

CASANOVA, J.:

This is a Petition for Review[1] filed on September 30, 2010 by petitioner-Deutsche Knowledge Services, Pte Ltd., pursuant to Section 4(a), Rule 8, in relation to Rule 4 of the Revised Rules of the Court of Tax Appeals (RRCTA), to review by appeal the inaction of the respondent Commissioner of Internal Revenue over petitioner's administrative claim for tax refund or issuance of tax credit certificate (TCC) in the amount of P73,624,249.76, representing unutilized input value-added tax (VAT) incurred from its purchases of goods and services attributable to its zero-rated sales for the period covering third (3rd) and fourth (4th) quarters of calendar year 2008.

Petitioner is the Philippine branch of a multinational company organized and existing under and by virtue of the laws of Singapore, with registered office address at One Raffles Quay, #17-10 South Tower, Singapore 048583.[2]

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[1] Docket (Vol. I), pp. 14-23.
[2] Paragraph 1, Admitted Facts, Joint Stipulation of Facts and Issues (JSFI), Docket (Vol. I), p. 127; Exhibit "A".

It is licensed to do business as a regional operating headquarters (ROHQ) in the Philippines by the Securities and Exchange Commission (SEC) on April 25, 2005, pursuant to the Omnibus Investment Code of 1987, as amended by Republic Act No. 8756 and its implementing rules and regulations, to engage in general administration and planning; business planning and coordination; sourcing/procurement of raw materials and components; corporate finance advisory services; marketing control and sales promotion; training and personnel management; logistic services; research and development services and product development; technical support and maintenance; data processing and communication and business development.[3]

Petitioner acts as a shared services center which handles regional as well as global and accounting and related controlling processes, such as accounting production work in the global general ledger in SAP, developing and operating inter-company clearing house, accounting and head office reporting for non-regulated entities and product control.[4]

Petitioner purchased goods and services in the course of rendering services in the Philippines as a shared services center to clients engaged in business conducted outside the Philippines.[5]

It is registered with the Bureau of Internal Revenue (BIR) as a VAT-registered taxpayer with Taxpayer Identification No. (TIN) 238-763-115-000, as evidenced by its Certificate of Registration OCN 9RC0000270209.[6]

Respondent is the duly appointed Commissioner of Internal Revenue, with the authority to act as such, including the power to decide, approve and grant claims for issuance of tax credit certificate or refund of overpaid internal revenue taxes as provided by law. She holds office at the BIR National Office Building, Agham Road, Diliman, Quezon City.

Petitioner filed its original Quarterly VAT Returns for the 3rd and 4th quarters of taxable year 2008 on the following dates:[7]

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[3] Exhibit "A" SEC Certificate of Registration and License; Exhibit "I" Sworn Statement of Ms. Rachel Concepcion to Questions Propounded by Atty. Arthur Raymund A. Enerio, dated August 10, 2011.
[4] A4 of Exhibit "I" Sworn Statement of Ms. Rachel Concepcion dated August 10, 2011.
[5] A21 of Exhibit "I" Sworn Statement of Ms. Rachel Concepcion dated August 10, 2011.
[6] Par. 5, Admitted Facts, JSFI, Docket (Vol.I), p. 129; Exhibit "B".
[7] Par. 6, Admitted Facts, JSFI, Ibid, p. 129.

Exhibit	Year 2008	Date Filed
D	3rd Qtr	October 14, 2008
D-1	4th Qtr	January 19, 2009

On September 7, 2010, petitioner filed with the BIR Revenue District Office No. 44 an Application for Tax Credits/Refunds (BIR Form No. 1914)[8] and a letter[9] dated September 6, 2010, requesting for the refund/issuance of TCC in the amount of P73,624,249.76, representing unutilized input VAT attributable to its zero-rated sales for the period covering the 3rd and 4th quarters of calendar year 2008.

Due to respondent's inaction and in order to suspend the running of the two-year prescriptive period on the said administrative claim for refund, petitioner filed this instant Petition for Review on September 30, 2010.

On November 22, 2010, respondent filed her Answer[10] interposing the following Special and Affirmative Defenses:

"**SPECIAL AND AFFIRMATIVE DEFENSES**:

7. Petitioner (sic) claim for refund is still subject to investigation by the Bureau of Internal Revenue;

8. Taxes paid and collected are presumed to be made in accordance with the laws and regulations, hence, not creditable or refundable;

9. It is incumbent upon the Petitioner to show that it has complied with the provision of Sections 112(A) and (C), 204(C) in relation to Sections 229 of the 1997 Tax Code, as amended;

10. Further, Petitioner has the burden of proving that it complied with the requirements of effectively zero-rated transactions under Revenue Regulations 16-2005 dated 1 September 2005;

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[8] Par. 3, Admitted Facts, JSFI, Id., p. 128; Exhibit "C-1".
[9] Exhibit "C".
[10] Docket (Vol. I), pp. 68-70.

11. In an action for tax credit or refund, the burden is upon the taxpayer to prove that he is entitled thereto, and failure to discharge the said burden is fatal to the claim (*Emmanuel & Zenaida Aguilar v. Commissioner, CA-GR No. Sp. 16432, March 30, 1990 cited in Aban, Law of Basic Taxation in the Philippines, 1st Edition, p. 206*);

12. Claims for refund are construed strictly against the claimant, the same partake the nature of exemption from taxation (*Commissioner of Internal Revenue vs. Ledesma, 31 SCRA 95*) and as such, they are looked upon with disfavor. (*Western Minolco Corp. vs. Commissioner of Internal Revenue, 124 SCRA 121*)."

On April 11, 2011, this Court appointed Mr. Romeo A. De Jesus, Jr. as Independent Certified Public Accountant (ICPA)[11].

During trial, petitioner presented as witnesses Mr. Romeo A. De Jesus, Jr.[12], the ICPA and Ms. Rachel Concepcion, its Legal Entity Controller.[13]

Thereafter, on December 16, 2011, petitioner filed its Formal Offer of Evidence,[14] submitting Exhibits "A" to "L", inclusive of sub-markings, which this Court admitted in the Resolutions dated January 20, 2012,[15] March 21, 2012[16] and October 11, 2012.[17] In addition thereto, petitioner filed its Supplemental Formal Offer of Evidence[18], on May 7, 2012, submitting Exhibits "M" and "M-1," which this Court admitted in the Resolution dated July 24, 2012[19].

On the other hand, during the July 9, 2012 hearing, respondent manifested that he is constrained to submit the instant case for decision considering that petitioner's claim for refund is still pending and that there is no final report on the said claim for refund. The

[11] Motion for the Commissioning of an Independent Certified Public Accountant, Ibid, pp. 113-115; Minutes of the Hearing dated April 11, 2011, Id., p. 137.
[12] Minutes of the Hearing dated June 8, 2011 and April 30, 2011; Id., p. 165 and Docket (Vol. II), p. 708.
[13] Minutes of the Hearing dated August 10, 2011 and September 14, 2011, Docket (Vol. I), pp. 203 and 209.
[14] Ibid, pp. 220-240.
[15] Docket (Vol. II), pp. 677-678.
[16] Ibid, pp. 705-706.
[17] Id., pp. 815-816.
[18] Id., pp. 714-716.
[19] Id., p. 740-741.

Court granted both parties a period of thirty (30) days from July 9, 2012 to file their respective Memorandum.[20]

In the Resolution[21] dated November 5, 2012, the case was submitted for decision taking into consideration the Memorandum for the Respondent filed through registered mail on August 23, 2012 and received by this Court on September 5, 2012 and petitioner's Memorandum filed on October 30, 2012.

The following are the parties' jointly stipulated issues[22] submitted for this Court's resolution:

"II

STIPULATED ISSUES FOR RESOLUTION

WHETHER OR NOT PETITIONER IS ENTITLED TO THE CLAIM FOR REFUND OF OR ISSUANCE OF TAX CREDIT CERTIFICATE OF EXCESS OR UNUTILIZED INPUT VAT IN THE AMOUNT OF PHP73,624,249.76.

The main issue may be broken down into the following sub-issues:

A. WHETHER OR NOT PETITIONER INCURRED INPUT VAT ON ITS PURCHASES OF GOODS AND SERVICES ATTRIBUTABLE TO ZERO-RATED SALES FOR THE 3RD AND 4TH QUARTERS OF CY 2008..

B. WHETHER OR NOT PETITIONER HAD ZERO-RATED SALES DURING THE 3RD AND 4TH QUARTERS OF CY 2008, THE CONSIDERATION FOR WHICH IS PAID FOR IN ACCEPTABLE FOREIGN CURRENCY AND ACCOUNTED FOR IN ACCORDANCE WITH THE RULES AND REGULATIONS OF THE BSP.

[20] Minutes of the Hearing dated July 9, 2012, Id., p. 737.
[21] Id., p. 844.
[22] Stipulated Issues for Resolution, JSFI, Docket (Vol. I), pp. 129-130.

C. WHETHER OR NOT THE INPUT VAT INCURRED BY PETITIONER FOR THE 3RD AND 4TH QUARTERS OF CY 2008 IS DULY SUPPORTED BY VAT INVOICES AND OFFICIAL RECEIPTS.

D. WHETHER OR NOT THE INPUT VAT INCURRED BY PETITIONER FOR THE 3RD AND 4TH QUARTERS OF CY 2008 AMOUNTING TO Php73,624,249.76 WAS APPLIED AGAINST ANY OUTPUT VAT OR CARRIED OVER TO SUCCEEDING TAXABLE PERIODS.

E. WHETHER OR NOT PETITIONER'S ADMINISTRATIVE AND JUDICIAL CLAIMS FOR REFUND OR ISSUANCE OF TCC FOR ITS EXCESS AND UNUTILIZED INPUT VAT ON PURCHASES OF CAPITAL GOODS, NON-CAPITAL GOODS AND SERVICES ATTRIBUTABLE TO ITS ZERO-RATED SALES WERE FILED WITHIN THE TWO-YEAR PERIOD PRESCRIBED UNDER SECTIONS 110, 112 AND 229, TAX CODE.

F. WHETHER OR NOT PETITIONER HAS COMPLIED WITH THE INVOICING REQUIREMENTS PURSUANT TO REVENUE REGULATIONS (RR) 16-2005.

G. WHETHER OR NOT THE COURT HAS JURISDICTION OVER PETITIONER'S CLAIM FOR REFUND OR TAX CREDIT OF ITS INPUT VAT IN THE AMOUNT OF Php73,624,249.76 FOR THE 3RD AND 4TH QUARTERS OF 2008.

H. WHETHER OR NOT PETITIONER IS ENTITLED TO CLAIM A REFUND (sic) OR TAX CREDIT IN THE AMOUNT OF Php73,624,249.76 REPRESENTING INPUT VAT IN THE AMOUNT OF Php73,624,249.76 FOR THE 3RD AND 4TH QUARTERS OF CY 2008."

The foregoing issues boil down to one issue: "Whether or not petitioner is entitled to the refund or issuance of tax credit certificate in the amount of P73,624,249.76, representing unutilized input VAT from its purchases of goods and services attributable to its zero-rated sales, for the 3rd to 4th quarters of calendar year 2008".

Section 112(A) of the National Internal Revenue Code (NIRC) of 1997, as amended, lays down the requisites for refunds or issuance of a tax credit certificate of input tax due or paid attributable to zero-rated or effectively zero-rated sales, the said section reads as follows:

> "**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."

From the foregoing, petitioner must comply with the following requisites to be entitled to a refund or tax credit of input taxes attributable to zero-rated or effectively zero-rated sales:

1. there must be zero-rated or effectively zero-rated sales;
2. that input taxes were incurred or paid;

3. that such input taxes are attributable to zero-rated sales or effectively zero-rated sales;
4. that the input taxes were not applied against any output VAT liability; and
5. that the claim for refund was filed within the two-year prescriptive period.

The Court will first resolve petitioner's compliance with the fifth requirement pertaining to prescription.

Anent the fifth requisite, Section 112(A) of the NIRC of 1997 requires that the taxpayer's application for refund or tax credit certificate of unutilized or excess creditable input VAT arising from its domestic purchases of goods and services, which are attributable to its zero-rated or effectively zero-rated sales, must be made within two years after the close of the taxable quarter when such sales were made.

In the case of ***Commissioner of Internal Revenue vs. Mirant Pagbilao Corporation (formerly Southern Energy Quezon, Inc.),***[23] the Supreme Court aptly stated that:

> "The claim for refund or tax credit for the creditable input VAT payment made by MPC embodied in OR No. 0189 was filed beyond the period provided by law for such claim. Sec. 112(A) of the NIRC pertinently reads:
>
> > (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 <u>when the sales were made</u>, apply for the issuance of a tax credit certificate or refund of creditable input tax <u>due or paid</u> attributable to such sales,** except transitional input tax, to the extent that such input tax has not been applied against output tax:...(Emphasis ours.)
>
> The above proviso clearly provides in no uncertain terms that unutilized input VAT payments not otherwise used for any internal revenue tax due the taxpayer must be claimed within two years **reckoned from the close of the**

[23] G.R. No. 172129, September 12, 2008.

> **taxable quarter when the relevant sales were made pertaining to the input VAT regardless of whether said tax was paid or not**. As the CA aptly puts it, albeit it erroneously applied the aforequoted Sec. 112(A), '[P]rescriptive period commences from the close of the taxable quarter when the sales were made and not from the time the input VAT was paid nor from the time the official receipt was issued.' Thus, when a zero-rated VAT taxpayer pays its input VAT a year after the pertinent transaction, said taxpayer only has a year to file a claim for refund or tax credit of the unutilized creditable input VAT. The reckoning frame would always be the end of the quarter when the pertinent sales or transaction was made, regardless when the input VAT was paid. Be that as it may, and given that the last creditable input VAT due for the period covering the progress billing of September 6, 1996 is the third quarter of 1996 ending on September 30, 1996, any claim for unutilized creditable input VAT refund or tax credit for said quarter prescribed two years after September 30, 1996 or, to be precise, on September 30, 1998. Consequently, MPC's claim for refund or tax credit filed on December 10, 1999 had already prescribed."

Based on the above-quoted provision of law and jurisprudence, the reckoning of the two-year prescriptive period for the filing of a claim for refund/credit of input VAT on zero-rated sales is reckoned not from the date of filing of the corresponding Quarterly VAT return and payment of the tax but **<u>from the close of the taxable quarter</u>** when the pertinent sales or transaction was made.

The present claim pertains to input VAT on zero-rated sales incurred for the 3rd and 4th quarters of taxable period 2008. Petitioner had until the following dates to file its administrative claim for refund or issuance of tax credit certificate:

Year 2008	**Close of Taxable Quarter for Filing**	**Last Day for Filing Administrative claim**
3rd Qtr	September 30, 2008	September 30, 2010
4th Qtr	December 31, 2008	December 31, 2010

Records reveal that petitioner filed its administrative claim[24] on September 7, 2010. Clearly, petitioner's administrative claim for the 3rd

[24] Par. 3, Admitted Facts, JSFI, Docket (Vol. I), p. 128; Exhibits "C" and "C-1".

and 4th quarters of 2008 was timely filed well within the two-year prescriptive period.

The Court will now proceed to determine whether petitioner's judicial claim for tax refund/credit for the 3rd and 4th quarters of 2008 was filed pursuant to Section 112(C) of the National Internal Revenue Code (NIRC), as amended which provides that:

> "SEC. 112. *Refunds or Tax Credits of Input Tax.* –
>
> x x x x x x x x x
>
> (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**. (*Emphasis supplied.*)

Pursuant to the foregoing provision, the taxpayer has thirty (30) days from its receipt of the decision denying the claim for refund or issuance of tax credit certificate or after the expiration of one hundred twenty days from the date of submission of complete documents in support of said claim to appeal the decision or the inaction of the CIR with this Court.

Moreover, Section 7(a)(2) of Republic Act (R.A.) No. 1125, as amended provides, to wit:

> "Section 7. *Jurisdiction.* – The CTA shall exercise:

a. Exclusive appellate jurisdiction to review by appeal, as herein provided:

x x x x x x x x x

2. **Inaction by 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 or other laws administered by the Bureau of Internal Revenue, **where the National Internal Revenue Code provides a specific period of action, in which case the inaction shall be deemed a denial**." (*Emphasis supplied*)

Section 11 of the same law states:

"Section 11. *Who May Appeal; Mode of Appeal; Effect of Appeal.* – Any party adversely affected by a decision, ruling or **inaction of the Commissioner of Internal Revenue,** the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade and Industry or the Secretary of Agriculture or the Central Board of Assessment Appeals or the Regional Trial Courts **may file an appeal with the CTA within thirty (30) days after the receipt of such decision or ruling or after the expiration of the period fixed by law for action as referred to in Section 7(a)(2) herein.**

Appeal should be made by filing a petition for review under a procedure analogous to that provided for under Rule 42 of the 1997 Rules of Civil Procedure **with the CTA within thirty (30) days** from the receipt of the decision or ruling or **in the case of inaction as herein provided, from the expiration of the period fixed by law to act thereon**. xxx" *(Emphasis supplied)*

This Court, pursuant to the aforequoted provisions, has appellate jurisdiction over petitions for review filed by any party adversely affected by a decision, ruling or inaction of the

Commissioner of Internal Revenue, within thirty (30) days from the receipt of the said decision or ruling, or in the case of inaction of the Commissioner of Internal Revenue, from the expiration of the period fixed by law to act thereon.

Nonetheless, the Petition should be dismissed in the light of the doctrine laid down in *Commissioner of Internal Revenue vs. Aichi Forging Company of Asia Inc (Aichi case)*[25], which held as follows:

> "Section 112(D) of the NIRC clearly provides that the CIR has '120 days, from the date of the submission of the complete documents in support of the application [for tax refund/credit],' within which to grant or deny the claim. In case of full or partial denial by the CIR, the taxpayer's recourse is to file an appeal before the CTA within 30 days from receipt of the decision of the CIR. However, if after the 120-day period the CIR fails to act on the application for tax refund/credit, the remedy of the taxpayer is to appeal the inaction of the CIR to CTA within 30 days.
>
> In this case, the administrative and the judicial claims were simultaneously filed on September 30, 2004. Obviously, respondent did not wait for the decision of the CIR or the lapse of the 120-day period. For this reason, we find the filing of the judicial claim with the CTA premature.
>
> Respondent's assertion that the non-observance of the 120-day period is not fatal to the filing of a judicial claim as long as both the administrative and the judicial claims are filed within the two-year prescriptive period has no legal basis.
>
> There is nothing in Section 112 of the NIRC to support respondent's view. Subsection (A) of the said provision states that 'any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, within two 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.' The phrase 'within two (2) years x x x apply for the issuance of a tax credit

[25] G.R. No. 184823, October 6, 2010.

certificate or refund' refers to applications for refund/credit filed with the CIR and not to appeals made to the CTA. This is apparent in the first paragraph of subsection (D) of the same provision, which states that the CIR has '120 days from the submission of complete documents in support of the application filed in accordance with Subsections (A) and (B)' within which to decide on the claim.

In fact, applying the two-year period to judicial claims would render nugatory Section 112(D) of the NIRC, which already provides for a specific period within which a taxpayer should appeal the decision or inaction of the CIR. **The second paragraph of Section 112(D) of the NIRC envisions two scenarios: (1) when a decision is issued by the CIR before the lapse of the 120-day period; and (2) when no decision is made after the 120-day period. In both instances, the taxpayer has 30 days within which to file an appeal with the CTA. As we see it then, the 120-day period is crucial in filing an appeal with the CTA**.

With regard to *Commissioner of Internal Revenue v. Victorias Milling, Co., Inc.* relied upon by respondent, we find the same inapplicable as the tax provision involved in that case is Section 306, now Section 229 of the NIRC. And as already discussed, Section 229 does not apply to refunds/credits of input VAT, such as the instant case.

In fine, **the premature filing of respondent's claim for refund/credit of input VAT before the CTA warrants a dismissal inasmuch as no jurisdiction was acquired by the CTA**." (*Emphasis supplied*)

Based on the *Aichi case*, the 120-day period mentioned in Section 112(C) of the NIRC of 1997, as amended, is crucial in filing a judicial claim for the refund/credit of input VAT with this Court.

It is undisputed that petitioner filed on September 7, 2010 its administrative claim for refund or issuance of tax credit certificate together with the supporting documents before respondent CIR. Hence, counting from September 7, 2010, respondent CIR has until January 5, 2011 to act upon the said administrative claim under Section 112(C) of the NIRC of 1997, as amended. However, petitioner filed the instant Petition for Review on September 30, 2010, or ninety-seven (97) days earlier than January 5, 2011, the expiration of the said 120-day period, provided under Section 112(C) of the NIRC of 1997. The filing of the instant Petition for Review without waiting for the expiration of the aforesaid 120-day period is fatal. Thus, following the ruling in the *Aichi case,* the premature filing of petitioner's judicial claim warrants the dismissal of the same.

It is settled that the premature invocation of the court's intervention is fatal to one's cause of action. If a remedy within the administrative machinery can still be resorted to by giving the administrative officer every opportunity to decide on a matter that comes within his jurisdiction, then such remedy must first be exhausted before the court's power of judicial review can be sought. The party with an administrative remedy must not only initiate the prescribed administrative procedure to obtain relief but also pursue it to its appropriate conclusion before seeking judicial intervention in order to give the administrative agency an opportunity to decide the matter itself correctly and prevent unnecessary and premature resort to the court.[26]

In view of the foregoing, this Court deems it no longer necessary to resolve the other issues raised by the parties in this case.

WHEREFORE, premises considered, the instant Petition for Review is hereby **DISMISSED** on the ground that it was prematurely filed.

SO ORDERED.

CAESAR A. CASANOVA
Associate Justice

[26] Asia International Auctioneers, Inc. and Subic Bay Motors Corporation vs. Hon. Guillermo L. Parayno, Jr., *et al.* G.R. No. 163445, December 18, 2007.

WE CONCUR:

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Acting Presiding Justice

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

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.

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Acting Presiding Justice