REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

UCPB LEASING AND FINANCE CORPORATION (ULFC), Petitioner,	CTA AC NO. 170
	Members:
-versus-	BAUTISTA, *Chairperson*; FABON-VICTORINO, and RINGPIS-LIBAN, JJ.
CAGAYAN DE ORO CITY and GLENN C. BAÑEZ (in his capacity as OIC-City Treasurer of Cagayan de Oro City), Respondents.	Promulgated: MAR 20 2018 4:20 p.m.

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DECISION

Fabon-Victorino, JJ:

The instant Petition for Review[1] filed by UCPB Leasing and Finance Corporation seeks to reverse and set aside the Orders dated February 4, 2016 and May 10, 2016, both rendered by the Regional Trial Court (RTC), Branch 146 of Makati City in the case of UCPB Leasing and Finance Corporation (ULFC) v. Cagayan de Oro City and Glenn C. Bañez (in his capacity as OIC-City Treasurer of Cagayan de Oro City) docketed as Civil Case No. 15-1070.

THE FACTS AND THE PROCEEDINGS

Petitioner UCPB Leasing and Finance Corporation (ULFC) is a domestic corporation, with principal office at 14th Floor, UCPB Corporate Offices, 7907 Makati Avenue,

[1] Docket, pp. 8-19.

Makati City. It is engaged in the business of general financing and investments, particularly lease financing.

On the other hand, respondent Cagayan de Oro City is a local government unit, while co-respondent Glenn C. Banez, is impleaded in his official capacity as the OIC-City Treasurer of Cagayan de Oro City. He holds office at J.V. Seriña Building, City Hall, Capistrano-Burgos Streets, Cagayan de Oro City.

On March 26, 2008, petitioner acquired, through a Deed of *Dacion En Pago* [2], several parcels of land located in Cagayan de Oro City, from a defaulting client, Fil-Estate Properties, Inc.

On February 3, 2015, petitioner sold some of the acquired lots to Spouses Reolito and Melba Lao.[3]

On July 20, 2015, petitioner received a notice of assessment[4] in connection with the sale of the said lots signed by respondent City Treasurer in the amount of ₱526,320.00 pursuant to Section 58(h)[5] of Ordinance No. 8847-2003, as amended, otherwise known as the Revenue Code of Cagayan de Oro City[6].

On July 21, 2015, petitioner filed a protest letter[7] against the assessment denying liability to pay business tax on the ground that it does not conduct or maintain business in Cagayan de Oro City, neither is it a real estate lessor, dealer or developer.

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[2] Annex "A", RTC Record, pp. 9-10
[3] Annex "B", RTC Records, pp. 11-15.
[4] Annexes "C" to "C-2", RTC Records, pp. 16-18.
[5] Section 58: Imposition of Tax. There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the City a graduated business tax in the amounts hereafter prescribed:

xxx xxx xxx

(h) Tax on Real Estate Lessors, Real Estate Dealers and Real Estate Developers:
Rate – 2% of Gross Sales or Receipts
Basis – Gross Sales or Receipts of the preceding calendar year.

[6] Annex "D", RTC Record, pp. 19-124.
[7] Annex "E", RTC Records, pp. 125-126.

On September 2, 2015, petitioner received a letter dated August 6, 2015[8] from respondent City Treasurer, denying its protest but indicating that he might revise the business tax assessment from a real estate dealer to a bank if it could provide documentary evidence that the sale was recorded in its books as proceeds derived in the exchange or sale of property from its banking operations and has been previously declared for taxation purposes.

On October 1, 2015, petitioner filed a Petition[9] with prayer for Issuance of a Temporary Restraining Order (TRO) and/or Writ of Preliminary Injunction before the RTC of Makati City, praying for the nullification of the assessment on ground of invalidity. The case was docketed as Civil Case No. 15-1070 and raffled to RTC Branch 132.

In the Notice[10] issued on October 6, 2015, the RTC set petitioner's application for Issuance of a Temporary Restraining Order and/or Writ of Preliminary Injunction on October 13, 2015, at 1:30 p.m.

In the Order[11] dated October 13, 2015, the RTC voluntarily recused itself from further hearing the case the record of which to be forwarded to the Office of the Honorable Executive Judge for re-raffle.

On October 22, 2015, the case was re-raffled to RTC Branch 59 of Makati City which also inhibited[12] on the ground that the its Presiding Judge was a batchmate in the College Law of the Mayor of Cagayan de Oro.

On December 21, 2015, the case was re-raffled to RTC Branch 147.

On January 4, 2016, respondents filed their Answer[13] praying for the dismissal of the Petition on the following

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[8] Annex "F", RTC Record, p. 127.
[9] RTC Record, pp. 1-8.
[10] RTC Record, p. 133.
[11] RTC Record, p. 140.
[12] RTC Record, p. 155.
[13] RTC Record, pp. 182-192.

grounds: a) it is not verified by a duly authorized representative; and b) the venue is improperly laid.

On January 5, 2016, the Presiding Judge of Branch 147 also recused[14] himself for he and the Mayor of Cagayan de Oro City have the same surname.

On January 28, 2016, the case was re-raffled to RTC Branch 146.

On February 4, 2016, RTC Branch 146 of Makati City issued the assailed Order[15] dismissing the petition for lack of jurisdiction on the ground that the case is essentially an action for injunction which should have been filed in Cagayan de Oro City pursuant to Section 21 of Batas Pambansa (BP) Blg. 129[16]. The dispositive portion of which reads as follows:

> "WHEREFORE, in view of the foregoing, the instant Petition is DISMISSED for lack of jurisdiction.
>
> SO ORDERED."

On March 1, 2016, petitioner filed a Motion for Reconsideration[17] claiming that it correctly filed the petition in Makati City since its principal office is in Makati City and it does not maintain any office or branch in Cagayan de Oro City. Since the main action is akin to an action for declaratory relief, which is a personal action, it can be filed at petitioner's residence, although it prayed for provisional reliefs, particularly, a TRO/preliminary injunction.

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[14] RTC Record, p. 204.
[15] RTC Record, pp. 208-210.
[16] Section 21 of BP Blg. 129, states:

Section 21. – Original Jurisdiction in other cases. – Regional Trial Courts shall exercise original jurisdiction:

(1) In the issuance of writs of certiorari, prohibition, mandamus, quo warranto, habeas corpus and injunction which may be enforced in any part of their respective regions;

xxx xxx xxx

[17] RTC Record, pp. 211-214.

On May 10, 2016, RTC Branch 146 of Makati City rendered the equally assailed Order[18] denying petitioner's bid for reconsideration, in the following fashion:

> "WHEREFORE, the Motion for Reconsideration is denied for lack of merit.
>
> SO ORDERED."

Hence, on June 16, 2016, petitioner filed the instant Petition for Review with this Court.

THE ISSUE

> WHETHER THE REGIONAL TRIAL COURT OF MAKATI CITY, BRANCH 146 WAS CORRECT IN DISMISSING THE PETITON FILED BY PETITIONER ON JURISDICTIONAL GROUND.

Petitioner maintains that RTC Branch 146 of Makati City has jurisdiction over its petition for nullification of the assessment issued against it by respondent City Treasurer pursuant to Section 195 of the Local Government Code (LGC) of 1991. While it prayed for the issuance of a TRO and/or writ of preliminary injunction, a scrutiny of the allegations and relief sought in its petition with the RTC of Makati City shows that the petition is essentially assailing respondents' City Ordinance No. 8847-2003, specifically Section 58(h) thereof. According to petitioner, the petition essentially impugned the validity of the assessment issued by respondent City Treasurer on the ground that it is not covered by the Ordinance as it is not doing business within Cagayan de Oro City.

For petitioner, RTC Branch 146 of Makati City should have categorized its petition as an action for declaratory relief and not one for injunction. In any event, since its original petition is an appeal from the denial of its tax protest by respondent City Treasurer and that its principal office is located in Makati City, it correctly filed its original

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[18] RTC Record, p. 222.

petition with the RTC in Makati City, following Section 2 of Rule 4 of the Rules of Court[19].

Respondents, in their Comment[20] filed on December 9, 2016, insist that RTC Branch 146 of Makati City was without competence to determine petitioner's original petition, hence, the dismissal for lack of jurisdiction was in order. Allegedly, the averments and prayers in the original petition filed with the RTC of Makati City indicated that petitioner's intention in filing the case was to restrain/enjoin them from collecting local business tax arising from its business transaction involving its real properties situated within their territorial jurisdiction. Thus, the original petition, being an injunction case, was improperly instituted in the RTC of Makati City which had no authority to issue writs of injunction against them, as they were outside its judicial region. Per respondents, the original case was cognizable by the Regional Trial Courts of Cagayan de Oro City, pursuant to Section 21 of BP Bilang 129.

Assuming that the original petition filed by petitioner with the RTC of Makati City sought the nullification of the local tax assessment, still the same must be filed with the RTC having territorial jurisdiction over the place where the subject real properties are located, *i.e,* RTC in Cagayan de Oro City. Further, even if there was no injunctive relief prayed for in the original petition, the RTC of Makati City still had no jurisdiction over the nullification of the local tax assessment case as it involved interest over realties located outside its territorial jurisdiction. Be that as it may, since petitioner was unable to appeal the denial of its written protest with the court of competent jurisdiction within the reglementary period, the contested local tax assessment became conclusive and unappealable.

In compliance with the Court's directive,[21] the parties filed their respective memoranda.

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[19] RULE 4
Venue of Actions
Section 2. Venue of personal actions. — All other actions may be commenced and tried where the plaintiff or any of the principal plaintiffs resides, or where the defendant or any of the principal defendants resides, or in the case of a non-resident defendant where he may be found, at the election of the plaintiff.

[20] Docket, pp. 193-203.

[21] Docket, p. 212.

RULING OF THE COURT

Jurisdiction is defined as the authority to hear and determine a cause or the right to act in a case.[22] In order to determine which court has jurisdiction over the action, an examination of the complaint is essential. Basic is the rule that jurisdiction over the subject matter of a case is conferred by law and determined by the allegations in the complaint which comprise a concise statement of the ultimate facts constituting the plaintiff's cause of action. The nature of an action, as well as which court or body has jurisdiction over it, is determined based on the allegations contained in the complaint of the plaintiff, irrespective of whether or not the plaintiff is entitled to recover upon all or some of the claims asserted therein. The averments in the complaint and the character of the relief sought are the ones to be consulted. Once vested, jurisdiction remains irrespective of whether or not the plaintiff is entitled to recover upon all or some of the claims asserted therein.[23]

The same tenet was elucidated in the case of *Araceli J. Cabrera, et al. vs. Angela G. Francisco, et al.* [24], where the Supreme Court held that, "[T]he nature of an action, as well as which court or body has jurisdiction over it, is determined based on the allegations contained in the Complaint of the plaintiffs xxx. The averments in the Complaint and the character of the relief sought are the ones to be consulted."

A review of the allegations in the Petition dated September 30, 2015 filed before the RTC of Makati City and the relief prayed for therein shows that the main action in the Petition is the appeal from the denial of petitioner's protest from the notice of assessment issued by respondent City Treasurer of Cagayan de Oro City, pursuant to Section 195 of the LGC of 1991. By filing the case, petitioner endeavored to nullify and set aside the impugned assessment issued against it. Petitioner only prayed for the issuance of a TRO/preliminary injunction as a provisional or ancillary remedy to enjoin the Local Government of Cagayan

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[22] Home Guaranty Corporation v. R-II Builders, Inc. and National Housing Authority, G.R. No. 192649, March 9, 2011.
[23] Editha Padlan v. Elenita Dinglasan and Felicisimo Dinglasan, G.R. No. 180321, March 20, 2013.
[24] G.R. No. 172293, August 28, 2013.

de Oro City and their duly constituted agents from enforcing collection of the assessed amount, imposing surcharge and interest on unpaid tax, instituting cases or suits of whatever kind or nature due to or arising from the failure of petitioner to pay the business tax, or in furtherance thereof, seek to restrain or levy upon petitioner's movable and real properties pending the final determination of the case. In fine, the injunction was but a mere incident in the main action, as revealed in the following portions of the Petition filed with the RTC of Makati City, thus:

> This is a petition in accordance with Section 195 of Republic Act No. 7160 (The Local Government Code) assailing respondent City Treasurer of Cagayan de Oro City's denial of petitioner's protest from the notice of assessment issued by said respondent.
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> xxx xxx xxx
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> **PRAYER**
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> **WHEREFORE**, premises considered, it is respectfully prayed that:
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> 1. Upon filing of this petition, this Honorable Court issue a temporary restraining order *ex-parte* prohibiting and restraining the respondents or their duly constituted agents from collecting the tax from petitioner, imposing surcharge and interest on unpaid tax, filing cases or suits of whatever kind or nature due to or arising from the failure of petitioner to pay the business tax, initiating administrative or criminal prosecution against petitioner's officers or employees, distraining/levying upon petitioner's movable and real properties;
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> 2. After hearing, this Honorable Court issue a writ of preliminary injunction prohibiting and restraining the respondents or their duly constituted agents from collecting the tax from petitioner, imposing surcharge and interest on unpaid tax, filing cases or suits of whatever kind or nature due to or arising from the failure of petitioner to pay the business tax, initiating administrative or criminal prosecution against petitioner's officers or employees, distraining/levying upon petitioner's movable and real properties pending final resolution of the present case;

> 3. After trial on the merits, this Honorable Court issue a Decision nullifying the notice of assessment and declaring that petitioner is not liable to pay any business tax to respondent under its Ordinance No. 8847-2003."

Thus, it was erroneous on the part of the RTC Branch 146 of Makati to consider the Petition filed before it as an injunction case. Clear from the petition that it was for nullification of impugned assessment, a remedy available to and taken by petitioner as an aggrieved party sanctioned under Section 195 of the LGC of 1991 which reads as follows:

> SEC. 195. *Protest of Assessment*. - When the local treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties. Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the local treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The local treasurer shall decide the protest within sixty (60) days from the time of its filing. If the local treasurer finds the protest to be wholly or partly meritorious, he shall issue a notice canceling wholly or partially the assessment. However, if the local treasurer finds the assessment to be wholly or partly correct, he shall deny the protest wholly or partly with notice to the taxpayer. The taxpayer shall have thirty (30) days from the receipt of the denial of the protest or from the lapse of the sixty (60) day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

In the case of *Yamane v. BA Lepanto Condominium Corporation*[25], the Supreme Court clarified that the "appeal" referred to in the above provision contemplates an action in which the court of competent jurisdiction takes initial judicial cognizance of a case assailing the assessment issued by the local treasurer. In other words, the review by the court of competent jurisdiction is actually an exercise of its original jurisdiction, and not of its appellate authority given that the denial of the protest is not a judgment or order of a lower court, but of a local government official acting in his or her official capacity.

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[25] G.R. No. 154993, October 25, 2005.

From the foregoing, it appears that the RTC of Makati had the required competence to take cognizance of action filed by petitioner assailing the denial of its protest against the local tax assessment issued by respondent City Treasurer.

The RTC of Makati City, however, dismissed the case for lack of jurisdiction holding that petitioner's case is an injunction case as it essentially sought to enjoin the local government and the office of Cagayan de Oro City from collecting any business tax from petitioner, to wit:

> The petitioner in this case sought the for the grant of ancillary remedies of temporary restraining order and preliminary injunctive relief, and while the main action was phrased as for 'a decision nullifying the notice of assessment and declaring that petitioner is not liable to pay any business tax to respondent under its Ordinance No. 8847-2003', it is essentially to refrain the local government and officer of Cagayan de Oro City from collecting any business tax from the petitioner, hence, an injunction case.
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> xxx xxx xxx
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> WHEREFORE, in view of the foregoing, the instant Petition is DISMISSED for lack of jurisdiction.

Injunction is a judicial writ, process or proceeding whereby a party is ordered to do or refrain from doing a certain act. It may be the main action or merely a provisional remedy for and as an incident in the main action.[26]

The main action for injunction is distinct from the provisional or ancillary remedy of preliminary injunction which cannot exist except only as part of an incident of an independent action or proceeding. As a matter of course, in an action for injunction, the auxiliary remedy of preliminary injunction, whether prohibitory or mandatory, may issue. Under the law, the main action for injunction seeks a judgment embodying a final injunction which is distinct

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[26] BP Philippines, Inc. (Formerly Burmah Castrol Philippines, Inc.) v. Clark Trading Corporation, G.R. No. 175284, September 19, 2012.

from, and should not be confused with, the provisional remedy of preliminary injunction, the sole object of which is to preserve the status quo until the merits can be heard. A preliminary injunction is granted at any stage of an action or proceeding prior to the judgment or final order. It persists until it is dissolved or until the termination of the action without the court issuing a final injunction.[27]

Note however that under Section 21(1) of Batas Pambansa Blg. 129 or The Judiciary Reorganization Act of 1980, the jurisdiction of Regional Trial Courts to issue injunctive writs is limited to acts committed or about to be committed within their judicial region, to wit:

> Section 21. *Original jurisdiction in other cases.* – Regional Trial Courts shall exercise original jurisdiction:
>
> > (1) In the issuance of *writs of certiorari,* prohibition, *mandamus, quo warranto, habeas corpus* and **injunction, which may be enforced in any part of their respective regions**; xxx" (*Emphasis supplied*)

Therefore, the RTC of Makati City had no authority to issue a writ of injunction against respondents, who are in Cagayan de Oro City, an area outside of judicial jurisdiction of the Makati RTC.

At this point, distinction between jurisdiction and venue must be made for they are not synonymous or similar in meaning. The Supreme Court in the case of *Armand Nocum and the Philippine Daily Inquirer, Inc. v. Lucio Tan*[28], highlighted the difference between venue and jurisdiction, to wit:

> Petitioners are confusing jurisdiction with venue. A former colleague, the Hon. Florenz D. Regalado, differentiated jurisdiction and venue as follows: (a) Jurisdiction is the authority to hear and determine a case; venue is the place where the case is to be heard or tried; (b) Jurisdiction is a matter of substantive law; venue, of procedural law; (c) Jurisdiction establishes a relation between the court and the subject matter; venue, a

[27] Garayblas v. Atienza, Jr., G.R. No. 149493, June 22, 2006.
[28] G.R. No. 145022, September 23, 2005.

> relation between plaintiff and defendant, or petitioner and respondent; and, (d) Jurisdiction is fixed by law and cannot be conferred by the parties; venue may be conferred by the act or agreement of the parties."

Undeniably, the case for nullification of local tax assessment filed by petitioner against respondents was civil in nature and basically a personal action. Thus, Section 2 of Rule 4 of the 1997 Rules of Civil Procedure, as amended, applies. It reads as follows:

> SEC. 2. *Venue of personal actions*. – All other actions may be commenced and tried where the plaintiff or any of the principal plaintiffs resides, or where the defendant or any of the principal defendants resides, or in the case of a non-resident defendant where he may be found, at the election of the plaintiff."

Basic is the rule that the residence of a corporation is the place where its principal office is located.[29]

It was unrefuted that the principal office of petitioner is located at the 14th Floor, UCPB Corporate Offices, 7907, Makati Avenue, Makati City. Thus, the venue in this case was properly laid in the RTC of Makati City, the court having territorial jurisdiction over petitioner's main office in Makati.

In the case of *Provincial Government of Cagayan v. Smart Communications, Inc. (Smart)*[30], the Court of Tax Appeals *En Banc* ruled that the Regional Trial Court of Makati, where Smart had its residence, had jurisdiction over Smart's appeal from the action of the Treasurer of the Province of Cagayan on its protest on the disputed franchise tax assessment, notwithstanding Smart's prayer for the issuance of a writ of injunction.

Summing up the obtaining circumstances, the RTC of Makati City was the proper venue and the court of competent jurisdiction to hear and determine petitioner's appeal from the denial of its protest of the notice of assessment issued by the City Treasurer of Cagayan de Oro

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[29] Hyatt Elevators and Escalators Corporation v. Goldstar Elevators, Phils., Inc., G.R. No. 161026, October 24, 2005.
[30] CTA EB No. 1137, December 8, 2015.

City. Otherwise stated, the RTC of Makati City erred in dismissing Civil Case No. 15-1070 on the ground that it had no jurisdiction over the provisional remedy of injunction where the acts sought to be enjoined are outside its territorial region. The RTC of Makati City should have continued the proceedings on petitioner's appeal filed before it.

However, even Makati City is the proper venue and that its RTC Branch 146 is the court of competent jurisdiction over petitioner's appeal from the denial of its protest against respondents' local business tax assessment, still, it is bereft of any authority or competence to direct respondents to cease and desist from imposing such business tax on petitioner's sale of real properties within the territorial jurisdiction of Cagayan de Oro City by virtue of Section 21 (1) of BP 129[31] which states that the authority of the RTC to issue injunctive writ is limited to acts committed or about to be committed within their judicial region.

To be sure, the power of RTC Branch 146 of Makati City to resolve the entire controversy will not translate to an authority to grant one of the relief prayed for by petitioner in its petition, specifically, to order respondents to cease and desist from assessing and collecting from it business tax, surcharge and penalty, as the case may be, arising from its sale of its several real properties. Hence, in the event that a decision is rendered in favor of petitioner cancelling the local business tax assessment for its sale of real properties and enjoining respondents from enforcing the same, such decision will be rendered inutile for it cannot be enforced outside the territorial jurisdiction of RTC Makati by virtue of the express provision of the law.

It is therefore inevitable that the petitioner's case be brought and taken cognizance by the RTC whose territorial jurisdiction encompasses the place where the facts thereof have originated and which has jurisdiction over the parties sought to be enjoined, which is the RTC of Cagayan de Oro City.

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[31] *Supra,* Note 25.

As held by the Court *En Banc* in the case of Philippine Long Distance Telephone Company, Inc. v. City of Balanga and Amado P. Jimenez in his capacity as, OIC-City Treasurer of the City of Balanga[32], where the acts of the public official are the object of the litigation, meaning, petitioner seeks to control them, then the suit must be filed in the RTC whose territorial jurisdiction encompasses the place where the respondent public official is found or holding office. For the rule is, outside its territorial limits, the court has no power to enforce its order. To quote:

> "In the case of Santos vs. Moreno, 21 SCRA 1141, the Supreme Court held:
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> > 'The mere fact that the resolution of the controversy in this case would wholly rest on the ownership of the streams involved herein would not necessarily classify it as a real action. The purpose of this suit is to review the decisions of the Secretary of Public Works and Communications, to enjoin him from enforcing them and to prevent him from making and issuing similar decisions concerning the streams in question. The acts of the Secretary are the object of the litigation, that is, petitioner-appellee seeks to control them. Hence, the suit ought to be filed in the CFI whose territorial jurisdiction encompasses the place where the respondent Secretary is found or is holding office. For the rule is that outside its territorial limits, the court has no power to enforce its order.'
>
> Pursuant to the foregoing, where the acts of the public official are the object of the litigation, meaning, petitioner seeks to control them, then the suit must be filed in the RTC whose territorial jurisdiction encompasses the place where the respondent public official is found or holding office. For the rule is, outside its territorial limits, the court has no power to enforce its order.
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> In the instant case, PLDT was not only seeking for a review of the denial by the City Treasurer of Balanga City of the tax protest of PLDT, but petitioner was also asking the court to order respondents to perform specific acts, such as, to order respondents to cancel the assessment, to amend official receipts issued to petitioner, and to enjoin

[32] CTA EB No. 413, June 3, 2009.

> respondents from imposing franchise and business taxes against PLDT; in other words, petitioner PLDT seeks to control the acts of the City Treasurer of Balanga City. Hence, the suit ought to be filed in the RTC of Balanga City which has territorial jurisdiction over the City Treasurer of Balanga City. For it is the RTC of Balanga City that has power to enforce its orders over the City Treasurer of Balanga City.
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> Thus, the RTC of Balanga City, and not the RTC of Makati, therefore, is the court of competent jurisdiction over the appeal from the denial by the local City Treasurer of Balanga City of the tax protest of PLDT. . ."

WHEREFORE, the Petition for Review filed by UCPB Leasing and Finance Corporation on June 16, 2016, is hereby **DISMISSED.**

SO ORDERED.

ESPERANZA R. FABON-VICTORINO
Associate Justice

We Concur:

LOVELL R. BAUTISTA
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
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.

LOVELL R. BAUTISTA
Associate Justice
Chairperson

CERTIFICATION

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

ROMAN G. DEL ROSARIO
Presiding Justice