REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

JETTI PETROLEUM, INC., *Petitioner,*	**CTA *EB* NO. 2093** *(CTA Case No. AC 211)*
-versus-	Present: **DEL ROSARIO, P.J., CASTAÑEDA, JR., UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA,** *and* **MODESTO-SAN PEDRO,** *JJ.*
MS. EMERLINDA S. TALENTO, in her capacity as Provincial Treasurer of the Province of Bataan, **ENGR. RICARDO C. HERRERA,** in his capacity as Provincial Assessor of the Province of Bataan, and **ATTY. EFREN C. LIZARDO,** in his capacity as Provincial Legal Officer of the Province of Bataan, *Respondents.*	Promulgated: DEC 17 2020 3:48p.m.

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RESOLUTION

MODESTO-SAN PEDRO, J.:

Before this Court En Banc are the Motion for Reconsideration filed by petitioner through e-mail, with respondent's Opposition to Motion for Reconsideration dated August 4, 2020; petitioner's Manifestation and Motion for Early Resolution (Re: Petitioner's Motion for Reconsideration dated August 04, 2020); petitioner's Manifestation (Re: Respondents' Opposition to Motion for Reconsideration dated 04 August 2020) and Reiterative Motion for Early Resolution; and petitioner's Motion for Early Resolution (Re: Petitioner's Motion for Reconsideration dated 04 August 2020).

Accordingly, the Motions for Early Resolution are hereby **GRANTED.** Meanwhile, the Manifestations are hereby **NOTED.**

In the Motion for Reconsideration,[1] petitioner alleges that:

[1] See Motion for Reconsideration, Records, Vol. 2.

1. Based on newly-discovered ***Department of Finance ("DOF") Circular No. 1-05 dated 8 December 2005 ("LFC No. 1-05")*** and as confirmed by the case of ***Secretary of Finance v. Lazatin, et al***,[2] petitioner is truly real property tax ("RPT") exempt.

    a. Under ***DOF LFC No. 1-05*** instructing and providing Local Government Unit ("LGU") Treasurers with the subsisting implementing guidelines for ***Republic Act No. 8479 ("Oil Deregulation Law"),*** petitioner's blending and storage facilities are categorically, without a doubt, RPT exempt. Respondent LGU is conclusively bound thereby.

    b. As affirmed in the Supreme Court case of ***Secretary of Finance v. Lazatin, et al***, the burden is not on petitioner to prove that it is entitled to such RPT exemption from the DTI/BOI as clearly explained by the DOF's ***LFC No. 1-05***;

2. Upon this Court's declaration that petitioner's Department of Trade and Industry ("DTI")/Board of Investments ("BOI") RPT exemption is presumed valid and regular, respondent LGU is bound thereby until reversed with finality by a court of competent jurisdiction.

    a. On page 20 of this Court's Decision, dated 14 July 2020, this Honorable Court categorically declared that "petitioner's DTI/BOI Certification enjoys the presumption of regularity, and may be considered, at best, prima facie evidence of the facts stated therein." Under the presumption of regularity in the performance of official duties, the issuing agency, DTI/BOI, have in their favor this presumption which respondent LGU failed to rebut. Unless this presumption is contested, it becomes conclusive.

    b. On record, respondent LGU did not contest petitioner's DTI/BOI RPT exemption before the DTI/BOI, DOF, regular courts or any other government agency. Consequently, failing such, respondent LGU cannot simply claim, without any legal basis, that the same is inapplicable. If at all, respondent LGU should file the necessary suit to challenge and contest petitioner's DTI/BOI RPT exemption.

    c. By its inaction, respondent LGU is conclusively bound by this DTI/BOI RPT Exemption. It is estopped and barred forever.

[2] G.R. No. 210588, 29 November 2016.

d. In fact, respondent LGU's failure to assess petitioner for RPT for its subject equipment from March 2014 to August 2016 is a conclusive admission of the validity of this DTI/BOI RPT exemption duly confirmed by the DOF;

3. Respondent LGU's arbitrary and whimsical RPT assessment under the ***Local Government Code ("LGC")*** against petitioner, in contravention of its RPT special exemption under the ***Oil Deregulation Law*** as implemented by ***DOF LFC No. 1-05***, constitutes grave abuse of discretion remediable only by direct court action for Mandamus and Prohibition under ***Rule 65***, for lack of jurisdiction;

4. The battle rests therefore on which between the special ***Oil Deregulation Law*** and ***DOF LFC No. 1-05*** versus the ***LGC*** must prevail. The application of the ***Oil Deregulation Law*** as implemented by ***DOF LFC No. 1-05*** or the ***LGC*** clearly involves a question of law and jurisdiction that only our regular courts can decide. The Local Board of Assessment Appeals ("LBAA")/Central Board of Assessment Appeals ("CBAA");

5. A fortiori, petitioner's DTI/BOI RPT exemption, being a grant from the national government based on a special law, and duly confirmed by the DOF, is outside the ambit of the ***LGC***, let alone respondent LGU. Since petitioner does not seek exemption under the ***LGC*** but under a specific special law, petitioner need not comply with the requirements under ***Section 206 of the LGC***;

6. The case of ***NAPOCOR v. Province of Quezon***[3] is inapplicable. Unlike the said case, petitioner's claim for RPT exemption is based on the special law, the ***Oil Deregulation Law***, and not under the general law, the ***LGC***; and

7. In conclusion, petitioner's direct resort to the courts under ***Rule 65*** was valid and correct considering respondent LGU's grave abuse of discretion amounting to lack or excess of jurisdiction. Respondent LGU ought to be compelled to recognize, via Mandamus and Prohibition, petitioner's special DTI/BOI/DOF RPT exemption, and for respondent LGU to cease and desist from enforcing and implementing its RPT assessment and collection against petitioner and its properties. Petitioner is therefore likewise entitled to the return of its Php104,760,000.00 consigned RPT payment based on such illegal and arbitrary RPT assessment.

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[3] G.R. No. 171586, 25 January 2010.

In their Opposition,[4] respondents counter-argued the following:

1. ***DOF LFC No. 1-05*** is not newly discovered;

2. ***DOF LFC No. 1-05*** does not excuse petitioner from the requirement of registration of its exemption under the ***LGC;***

3. Taxation is the rule; exemption is the exception; and

4. Respondents cannot be considered estopped from making the questioned assessment.

We deny the Motion for Reconsideration. The arguments raised therein have already been sufficiently discussed in the Decision dated 14 July 2020. On this note alone, this Motion for Reconsideration deserves scant consideration.

Petitioner's RPT exemption under the Oil Deregulation Law is a question of fact that should be raised first before the Local Treasurer and/or Assessor, LBAA and CBAA.

In the assailed Decision, this Court discussed that there are two methods for appealing RPT assessments. The method of appeal would depend on whether there exists questions of fact on the RPT assessments that would necessitate the expertise of administrative bodies for its resolution.

Under the first method, the taxpayer assails the "reasonableness" of the amount involved in the RPT assessment. For this, the proper recourse would be to first pay the assailed RPT assessment and protest the same with the local treasurer and/or assessor, as the case may be, within thirty (30) days from payment, in accordance with ***Section 252 of the LGC.***[5] The local treasurer and/or assessor shall then have sixty (60) days from receipt within which to

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[4] See Opposition, Records, Vol. 2.

[5] Section 252. *Payment Under Protest.* -
(a) No protest shall be entertained unless the taxpayer first pays the tax. There shall be annotated on the tax receipts the words "paid under protest". The protest in writing must be filed within thirty (30) days from payment of the tax to the provincial, city treasurer or municipal treasurer, in the case of a municipality within Metropolitan Manila Area, who shall decide the protest within sixty (60) days from receipt.
(b) The tax or a portion thereof paid under protest, shall be held in trust by the treasurer concerned.
(c) In the event that the protest is finally decided in favor of the taxpayer, the amount or portion of the tax protested shall be refunded to the protestant, or applied as tax credit against his existing or future tax liability.
(d) In the event that the protest is denied or upon the lapse of the sixty day period prescribed in subparagraph (a), the taxpayer may avail of the remedies as provided for in Chapter 3, Title II, Book II of this Code.

decide the protest. Should the decision of the local treasurer and/or assessor be unfavorable, the taxpayer may appeal, within sixty (60) days from the date of receipt of the written notice of assessment, to the LBAA, in accordance with ***Section 226 of the LGC***.[6] If the decision of the LBAA remains unfavorable, the taxpayer may, within thirty (30) days from receipt of the decision, appeal to the CBAA, in accordance with ***Section 229 (c) of the LGC***.[7] Thereafter, if the decision of the CBAA is still unfavorable, the taxpayer may file an appeal with the Court of Tax Appeals ("CTA") *En Banc,* in accordance with ***Section 7 (a) (5) of RA 1125***,[8] in relation to ***Section 2 (e), Rule 4 of the Revised Rules of the CTA ("RRCTA")***.[9] Under this method, administrative remedies are required to be exhausted prior to an appeal to the CTA *En Banc* because the issue of "reasonableness" of an RPT assessment involves questions of fact which the local treasurer and/or assessor, LBAA, and CBAA are specifically competent to adjudicate on.

On the other hand, the second method concerns illegal RPT assessments, where the legality and authority of the assessment is questioned. Under this, a taxpayer may directly resort to the regular courts (*i.e.,* Regional Trial Courts ("RTC")) to question an RPT assessment. Should the regular courts decide against the taxpayer, the latter may file an appeal with the CTA *Division,* in accordance with ***Section 7 (a) (3)***[10] ***of RA 1125***, in relation to

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[6] Section 226. *Local Board of Assessment Appeals.* - Any owner or person having legal interest in the property who is not satisfied with the action of the provincial, city or municipal assessor in the assessment of his property may, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the Board of Assessment Appeals of the provincial or city by filing a petition under oath in the form prescribed for the purpose, together with copies of the tax declarations and such affidavits or documents submitted in support of the appeal.

[7] Section 229. *Action by the Local Board of Assessment Appeals.* -
xxx xxx xxx
(c) The secretary of the Board shall furnish the owner of the property or the person having legal interest therein and the provincial or city assessor with a copy of the decision of the Board. In case the provincial or city assessor concurs in the revision or the assessment, it shall be his duty to notify the owner of the property or the person having legal interest therein of such fact using the form prescribed for the purpose. The owner of the property or the person having legal interest therein or the assessor who is not satisfied with the decision of the Board, may, within thirty (30) days after receipt of the decision of said Board, appeal to the Central Board of Assessment Appeals, as herein provided. The decision of the Central Board shall be final and executory.

[8] Sec. 7. Jurisdiction. - The CTA shall exercise:
"a. Exclusive appellate jurisdiction to review by appeal, as herein provided:
xxx xxx xxx
"5. Decisions of the Central Board of Assessment Appeals in the exercise of its appellate jurisdiction over cases involving the assessment and taxation of real property originally decided by the provincial or city board of assessment appeals;"

[9] RULE 4
JURISDICTION OF THE COURT
xxx xxx xxx
SEC. 2. Cases within the jurisdiction of the Court en banc. – The Court en banc shall exercise exclusive appellate jurisdiction to review by appeal the following:
xxx xxx xxx
(e) Decisions of the Central Board of Assessment Appeals (CBAA) in the exercise of its appellate jurisdiction over cases involving the assessment and taxation of real property originally decided by the provincial or city board of assessment appeals;

[10] Sec. 7. Jurisdiction. - The CTA shall exercise:
"a. Exclusive appellate jurisdiction to review by appeal, as herein provided:
xxx xxx xxx
"3. Decisions, orders or resolutions of the Regional Trial Courts in local tax cases originally decided or resolved by them in the exercise of their original or appellate jurisdiction;"

Section 3 (a) (3), Rule 4 of the RRCTA.[11] Afterwards, the taxpayer may appeal an adverse decision with the CTA *En Banc,* in accordance with ***Section 2 (a) (2), Rule 4 of the RRCTA.***[12] Under this option, direct resort to the regular courts is allowed since only a question of law (*i.e.*, no need for presentation of evidence) is involved which does not require the expertise of the local treasurer/and or assessor, LBAA, and CBAA.

Applying these to the present case, the issue of petitioner's RPT exemption before the ***Oil Deregulation Law*** is a question of fact. Notably, petitioner has not been specifically named under the said law as an entity exempt from RPT. This is because the ***Oil Deregulation Law*** simply provided a criterion on what entities and what type of properties by such entities are exempt from RPT, *viz.*:

> "**Section 9.** ***Incentives for New Investments.*** – To the extent applicable, **persons with new investments as determined by the DOE and registered with the BOI in refining, storage, marketing and distribution of petroleum products,** shall be extended the same incentives granted to BOI-registered enterprises engaged in a preferred area of investments pursuant to Executive Order No. 226, otherwise known as the "Omnibus Investments Code of 1987".
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> Such incentives shall include:
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> xxx xxx xxx
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> (7) Exemption from the real property tax **on production equipment or machineries;**
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> xxx xxx xxx
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> Any provision of the law to the contrary notwithstanding, the said incentives may be availed by persons with new investments for a period of five (5) years from registration with the BOI: *Provided, however,* That in the storage, marketing and distribution of petroleum

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[11] RULE 4
JURISDICTION OF THE COURT
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SEC. 3. Cases within the jurisdiction of the Court in Divisions. – The Court in Divisions shall exercise:
(a) Exclusive original or appellate jurisdiction to review by appeal the following:
xxx xxx xxx
(3) Decisions, resolutions or orders of the Regional Trial Courts in local tax cases decided or resolved by them in the exercise of their original jurisdiction;

[12] RULE 4
JURISDICTION OF THE COURT
xxx xxx xxx
SEC. 2. Cases within the jurisdiction of the Court en banc. – The Court en banc shall exercise exclusive appellate jurisdiction to review by appeal the following:
(a) Decisions or resolutions on motions for reconsideration or new trial of the Court in Divisions in the exercise of its exclusive appellate jurisdiction over:
xxx xxx xxx
(2) Local tax cases decided by the Regional Trial Courts in the exercise of their original jurisdiction;

> products, only the investments of new industry participants shall be entitled to incentives provided in the said Code. As used herein, 'marketing of petroleum products' shall include the establishment of gasoline stations.
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> For this purpose, the industry shall be included in the annual Investment Priorities Plan (IPP): *Provided,* That nothing in herein contained shall preclude qualified persons or entities as provided under the 'Omnibus Investments Code' from applying from or continue enjoying incentives and benefits under the said Code." (Emphasis and Underscoring, Ours)

To be exempt from RPT under the ***Oil Deregulation Law***, an entity must be a person with new investments as determined by the Department of Energy ("DOE") and registered with the BOI as in the business of refining, storage, marketing and distribution of petroleum products. Moreover, these entities who qualify as such are entitled to an RPT exemption of its production equipment or machineries only.

Therefore, in order for petitioner to be considered as RPT exempt under the ***Oil Deregulation Law***, not only must it show proof that it is an entity with new investments as approved by the DOE and is BOI registered as engaged in the business of refining, storage, marketing, and distribution of petroleum products, it should also prove that its real property, for which RPT exemption is being claimed, is a qualified production equipment or machinery.

The basic rule is that "[a] question of law arises when there is doubt as to what the law is on a certain state of facts, while there is a question of fact when the doubt arises as to the truth or falsity of the alleged facts. For a question to be one of law, the same must not involve an examination of the probative value of the evidence presented by the litigants or any of them."[13]

As proof of the aforementioned set of facts is required before petitioner can enjoy the RPT exemption under the ***Oil Deregulation Law***, petitioner's RPT exemption under the said law is not solely a question of law but also involves a question of fact (*i.e.*, mainly, evidence should be adduced showing that petitioner is an entity with new investments as approved by the DOE and is BOI registered as engaged in the business of refining, storage, marketing and distribution of petroleum product, and that its Mariveles Facility, to which RPT exemption is being claimed, is a qualified production equipment or machinery).

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[13] Tongohan Holdings and Development Corporation v. Atty. Francisco Escano, Jr., G.R. No. 190994, 7 September 2011.

DOF LFC No. 1-05, which is being relied upon by petitioner as proof of the finality of its RPT exemption, did not even specifically declare that petitioner is as such. The said issuance merely provided that "production equipment or machineries, which are actually, directly and exclusively used to meet the needs of refining, storage, marketing and distribution of BOI-registered oil industry participants are exempted from the payment of real property tax." Hence, to be covered by the RPT exemption under this administrative issuance, there is still a need for petitioner to provide proof that it has production equipment or machinery that is actually, directly, and exclusively being used to meet the needs of its business which should be an oil refining, oil storage, oil marketing, or oil distribution business registered with the BOI.

As petitioner's RPT exemption is still hinged upon whether there is proof of compliance with the conditions provided under the ***Oil Deregulation Law*** for RPT exemption, the RPT assessment against petitioner necessarily involves a question of fact necessitating the expertise of the administrative bodies (*i.e.,* Local Treasurer and/or Assessor, LBAA, and CBAA) for its resolution. Petitioner cannot directly invoke the jurisdiction of the regular courts as its RPT exemption is not conclusive and still requires proof. Direct resort to the RTC can only be availed if the issues in an RPT assessment are solely confined to questions of law.

There is no merit in petitioner's argument that its RPT exemption is merely a legal battle between the ***Oil Deregulation Law***, a special law, as implemented by ***DOF LFC No. 1-05***, and the ***LGC***, a general law, and as such, only a question of law is involved, which, in turn, validates its direct resort to the regular courts with the special law prevailing over the general law. Regardless of which law it invokes for its RPT exemption, proof is still required to prove compliance with the requirements and conditions for RPT exemption in any of laws mentioned for petitioner to enjoy such exemption. Thus, regardless of which law petitioner invokes its RPT exemption, prior resort to the administrative bodies is necessary.

This is supported by ***NAPOCOR v. Province of Quezon***,[14] which is on all fours with the present case, where the High Court ruled that claiming exemption from RPT raises a question as to the correctness of an assessment, and as such involves a question of fact requiring exhaustion of administrative remedies.

[14] G.R. No. 171586, 25 January 2010.

Petitioner misapplied Secretary of Finance v. Lazatin, et al.

In an effort to sway this Court to rule its way, petitioner cited ***Secretary of Finance v. Lazatin, et al***, which it interpreted as jurisprudence declaring that it has no burden to prove its RPT exemption. Petitioner misapplied the Supreme Court's ruling in this case. It is wholly inapplicable to the present case.

First, this case pertains to a direct challenge against the constitutionality of ***Revenue Regulation No. 2-2012***, which is an administrative regulation that concerns national taxes and not local taxes, particularly RPT, the tax at issue in the present case. Second, ***Secretary of Finance v. Lazatin, et al.*** merely required tax authorities to first determine if a person is subject to a particular tax before requiring said person to prove his or her entitlement to tax exemptions. The said case did not remove the burden of a taxpayer claiming a tax exemption to prove his or her entitlement thereto once the tax authorities determines that he or she is subject to a particular tax. Applying the foregoing in the present case, petitioner became obligated to prove its RPT exemption under the ***Oil Deregulation Law*** after the local tax authorities found that it is subject to RPT.

The rule remains that laws granting exemption from tax are construed *strictissimi juris* against the taxpayer and liberally in favor of the taxing power. Taxation is the rule and exemption is the exception. The law does not look with favor on tax exemptions and that he who would seek to be thus privileged must justify it by words too plain to be mistaken and too categorical to be misinterpreted.[15]

Petitioner misquoted the Decision, dated 14 July 2020.

One of petitioner's main arguments in its Motion for Reconsideration is that since this Court *En Banc* declared in the Decision, dated 14 July 2020, that petitioner's DTI/BOI RPT exemption is presumed valid and regular, respondent is bound thereby until reversed with finality by a court of competent jurisdiction. This is misplaced.

Contrary to petitioner's insistence, this Court *En Banc* never made this declaration. Quoting the assailed portion of the Decision:

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[15] Philippine Fisheries Development Authority v. Central Board of Assessment Appeals, CTA EB No. 193, CBAA Case No. L-33, 9 May 2007, *citing* Sea-Land Service, Inc., vs. Court of Appeals, et al., G.R. No. 122605, 30 April 2001.

> "In the case before us, petitioner is claiming RPT exemption under ***Section 9 of RA 8479.*** The said law does not specifically name petitioner as RPT exempt but only provides a criterion on what entities may avail of the tax exemption...
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> xxx xxx xxx
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> Consequently, petitioner still needs to adduce evidence to prove that it is covered by the application of this provision. A mere interpretation of ***RA 8479*** will not instantly determine petitioner's entitlement to RPT exemption. If petitioner is entitled to RPT exemption under ***Section 9 of RA 8479*** as it claims, petitioner should have proven this before respondents by following ***Section 206 of the LGC...***
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> xxx xxx xxx
>
> Moreover, while petitioner's DTI/BOI certification enjoys the presumption of regularity, and may be considered, at best, *prima facie* evidence of the facts stated therein, it is still not conclusive (*i.e.,* that petitioner is RPT exempt). Respondents can contest petitioner's *prima facie* RPT exemption by presenting contrary evidence.
>
> **In fact, without presenting the DTI/BOI certification as evidence, no court is duty bound to give *prima facie* recognition of petitioner's alleged RPT exemption considering that neither the DTI/BOI certification nor petitioner's alleged RPT exemption fall under those enumerated in *Section 1, Rule 129 of the Rules of Court,* which courts are mandatorily required to take judicial notice of.**
>
> All told, petitioner's alleged RPT exemption under ***Section 9 of RA 8479,*** is a factual matter that is required to be belabored upon by the administrative specialists (*i.e.,* local treasurer and/or assessor, LBAA, and CBAA) prior to a recourse with this Court."
> (Emphasis, Ours)

As provided above, petitioner misquoted the Decision, dated 14 July 2020. This Court *En Banc* merely declared that while petitioner's DTI/BOI certification enjoys the presumption of regularity, and may be considered, at best, *prima facie* evidence of the facts stated therein, it is still not conclusive (*i.e.,* that petitioner is RPT exempt). Petitioner is still obligated to present the same as evidence as no court is duty bound to give *prima facie* recognition of petitioner's alleged RPT exemption considering that neither the DTI/BOI certification nor petitioner's alleged RPT exemption fall under those enumerated in ***Section 1, Rule 129 of the Rules of Court***, which courts are mandatorily required to take judicial notice of. Moreover, the DTI/BOI certification and the issue on petitioner's alleged RPT exemption under the ***Oil Deregulation Law*** are factual matters that should have been presented before the LGU administrative specialists (*i.e.,* local treasurer and/or assessor, LBAA, and CBAA) prior to an appeal with this Court *En Banc.*

<u>The denial of the Petition for Review in the Decision, dated 14 July 2020, was appropriate since petitioner availed of the wrong method of appeal.</u>

As a question of fact exists in the present case, namely, whether petitioner is RPT exempt under the ***Oil Deregulation Law***, petitioner incorrectly resorted to a direct action with RTC-*Balanga* and therefrom inappropriately appealed its decision with the CTA *Division*. It should have availed first and initially exhausted its administrative remedies prior to appealing with this Court *En Banc,* namely: First, it should have paid the assailed RPT assessment and filed a protest against it, in accordance with ***Section 252 of the LGC***.[16] Afterwards, petitioner should have appealed the unfavorable decision on the protest to the LBAA, in accordance with ***Section 226 of the LGC***.[17] Then, the unfavorable decision of the LBAA should have been appealed to the CBAA, in accordance with ***Section 229 (c) of the LGC***.[18] Finally, the unfavorable CBAA decision should have been appealed by petitioner with this Court *En Banc,* in accordance with ***Section 7 (a) (5) of RA 1125***,[19] in relation to ***Section 2 (e), Rule 4 of the RRCTA***.[20]

As petitioner failed to avail of the correct remedy for appealing its RPT assessment, the RTC-*Balanga* and the CTA *Division* correctly ruled that they have no jurisdiction over the present case. Hence, the 14 July 2020 Decision rightfully denied the Petition for Review appealing such Decisions by the CTA *Division* and the RTC-*Balanga.*

WHEREFORE, the Motion for Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

[16] See Note 5.
[17] See Note 6.
[18] See Note 7.
[19] See Note 8.
[20] See Note 9.

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

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

(With due respect, I join the Dissenting Opinion of Justice Ma. Belen M. Ringpis-Liban)
ERLINDA P. UY
Associate Justice

(I maintain my Dissenting Opinion in the Assailed Decision)
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan
(With due respect, I join Justice Ma. Belen M. Ringpis-Liban's Dissenting Opinion)
CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice