REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY
EN BANC

OCEANIC WIRELESS NETWORK, INC.,
Petitioner,

C.T.A. EB No. 76
(C.T.A. Case No. 6111)

Present:

-versus-

Acosta, P.J.
Castañeda, Jr.
Bautista,
Uy,
Casanova, and
Palanca-Enriquez, JJ.

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Promulgated:

JUN 22 2006

x---x

DECISION

BAUTISTA, J.:

Assailed via a Petition for Review is the Resolution of the Court, sitting as a Division, dated March 31, 2005, denying petitioner's Motion for Reconsideration of the Decision promulgated on November 3, 2004, dismissing the petition for review for being filed out of time.

The facts as found by the Court's Second Division are as follows:

> "Petitioner is a corporation organized and existing under the laws of the Republic of the Philippines, with principal office located at 3/F

Electra House, 115-117 Esteban St., Legaspi Village, Makati, Metro Manila.

On April 15, 1996, petitioner filed its 1995 Corporation Annual Income Tax Return (Exhibit 5).

On December 12, 1996, petitioner received Letter of Authority No. 137427 issued by Revenue District Officer Hernani S. Arboleda of RDO No. 47, Revenue Region 8, Makati authorizing Revenue Officers Josephine Gaerlan and Julita Batoon to examine petitioner's books of accounts and other accounting records for all internal revenue taxes for the period January to December 1995 (Exhibit 1)

On March 17, 1999, petitioner executed a Waiver of the Defense of Prescription Under the Statute of Limitations of the National Internal Revenue Code extending the period within which respondent may assess petitioner of deficiency taxes up to July 31, 1999 (Exhibit A; 9)

A preliminary report of tax assessment was issued on May 18, 1999 informing petitioner of the result of the investigation of all its internal revenue tax liabilities for the calendar year 1995 (page 428, BIR records). Petitioner was also requested to attend an informal conference to discuss the result of the revenue officer's investigation.

On July 19, 1999, petitioner received another pre-assessment notice (this time) with Details of Discrepancies. Petitioner was also advised to file its written protest or at its option, to request for an office conference to discuss the proposed assessments for deficiency income and quarterly income taxes in the amounts of P7,277,249.49 and P1,834,399.78, respectively (pages 473 to 476, BIR records).

Consequently, petitioner on July 28, 1999, filed its request for an office conference with the Bureau of Internal Revenue (BIR) at the time and place convenient to the respondent's examiners (page 481, BIR records). However, inasmuch as the authority of respondent to assess was about to prescribe on July 31, 1999, respondent issued final assessment notices, demand letters and details discrepancies on July 30, 1999, which were received by petitioner on the same date, covering the following deficiency income tax and penalties for late payment of quarterly income taxes, to wit: (pages 482 to 491, BIR records)

DEFICIENCY INCOME TAX:		
Taxable Income per FS		P17,001,348.00
Add: Disallowed Expenses		
Rent	P2,199,151.00	
Security	575,595.00	
Allowance	456,000.00	
Service Fee	6,464,790.57	9,695,536.57

Taxable Income per Investigation		P26,696,884.57
Tax Due		P 9,343,909.60
Less: Allowable Tax Credit		
Tax Credit Per ITR	P465,162.00	
Unsupported Tax Credit	122,777.00	
	P 342,385.00	
Tax Paid	5,485,310.00	5,827,695.00
Basic Deficiency		P 3,516,214.60
Surcharge		879,053.93
Interest		2,890,767.93
Compromise Penalty		25,000.00
Deficiency Income Tax		P 7,311,036.18

DEFICIENCY QUARTERLY INCOME TAX

Returns	Surcharge	Interest	Compromise	Total
1st Quarter	P327,050.86	P285,351.88	P25,000.00	P637,402.74
2nd Quarter	308,849.75	192,258.97	25,000.00	526,108.72
3rd Quarter	470,592.58	175,295.74	25,000.00	670,888.32
Total	P1,106,493.19	P652,906.59	P75,000.00	P1,834,399.78

On August 16, 1999, petitioner filed its protest requesting for the reconsideration of the aforementioned final assessments *(pages 524 to 526, BIR records)*. Petitioner also filed a supplemental protest on April 7, 2000 to further buttress its position that the assessments against it should be cancelled *(pages 527-534, BIR records)*.

On May 12, 2000, petitioner filed the instant Petition for Review.

On September 12, 2000, the Joint Stipulation of Facts and Issues submitted by the parties was approved by the court. However, on March 22, 2002, respondent's new counsel filed a Manifestation and Motion to Amend Joint Stipulation of Facts and Issues which this court resolved to grant *(pages 146-153, CTA records)*. Thus, the jointly stipulated issues are the following:

1. Whether or not the right of the Bureau of Internal Revenue (BIR) to assess Petitioner for alleged deficiency income and quarterly income tax for taxable year 1995 had already prescribed.

2. Whether or not the deficiency income and quarterly income tax assessments issued against Petitioner for taxable year 1995 are void for failure to state the law and the facts on which the assessments were made.

3. Whether or not Petitioner is liable for deficiency income tax.

4. Whether or not the imposition of 25% surcharge on deficiency income and quarterly income tax is valid.

5. Whether or not Petitioner is liable for the amount of P1,834,399.78 as deficiency quarterly income tax for taxable year 1995."

On November 3, 2004, the Court's Second Division rendered a decision dismissing the petition for review for having been filed out of time. Petitioner sought for a reconsideration of its decision, however, the same was denied in a Resolution dated March 31, 2005.

Hence, petitioner elevated its case to the Court *en banc* on April 21, 2005.

In the instant Petition for Review, petitioner presented the following issues for the Court *en banc's* resolution, to wit:

a) Whether the assessment in this case is void under Section 228 of the Tax Code because the same did not contain the facts and the law pertinent thereto;

b) Whether the taxpayer whose administrative protest was not investigated and decided by the BIR could still be compelled to pay the assessed tax liability; and

c) Whether the 60-day period within which to submit relevant evidences to the protest has been correctly excluded by the court in its computation of the reglementary period for the filing of petition for review in the CTA.

The grounds relied upon by petitioner are as follows:

a) The clear presentation of the facts and the law relative to the assessment is a mandatory requirement of the law.

b) After the filing of the protest, no reinvestigation/reconsideration thereof was ever made and consequently no decision has been rendered.

c) The appeal from the inaction of the BIR to the CTA has been filed on time.

On the first issue, petitioner submits that the assessment notices with the corresponding demand letters issued by the respondent BIR were void for failure to state the factual and legal bases of the following disallowed expenses: namely, rent, security, allowance and service fee, as well as the imposition of surcharge, interest and compromise penalty on petitioner's quarterly income taxes for the year 1995.

It further opines that the clear presentation of the facts and the law relative to the assessment is a mandatory requirement of Section 228 of the 1997 Tax Code and the detailed pertinent facts and laws must be clearly spelled out in the notice and demand and failure to do so, automatically renders the notice and demand void. The assessment did not create a tax liability and therefore, there was no basis for the collection.

Moreover, petitioner assails the imposition of the surcharge, interest and compromise penalty on the deficiency quarterly income tax for the three (3) quarters of the taxable year 1995 because there is no deficiency tax to speak of yet. It explained that a deficiency will only arise at the end of the year, after the final adjustment return for the 4th quarter has been filed. It further explained that under the cumulative method of filing corporate income tax returns, the payments for the first three quarters are considered deposits and to be taken into account as tax payments only after the filing of the adjustment returns. It is only at this time that it can be determined whether or not there a deficiency exists.

We are not convinced by petitioner's arguments.

We rule that respondent has substantially complied with the requirement pronounced under Section 228 of the 1997 Tax Code, quoted hereunder as follows:

> "SEC. 228. Protesting of Assessment. - When the Commissioner of his duly authorized representative finds that proper taxes should be assessed, he shall first notify the taxpayer of his findings: Provided, however, That a preassessment notice shall not be required in the following cases:
>
> xxx xxx xxx
>
> The taxpayer shall be informed in writing of the law and the facts on which the assessment is made; otherwise, the assessment shall be void.
>
> Within a period to be prescribed by implementing rules and regulations, the taxpayer shall be required to respond to said notice. If the taxpayer fails to respond, the Commissioner or his duly authorized representative shall issue an assessment based on his findings.
>
> Such assessment may be protested administratively by filing a request for reconsideration or reinvestigation within thirty (30) days from receipt of the assessment in such form and manner as may be prescribed by implementing rules and regulations. Within sixty (60) days from filing of the protest, all relevant supporting documents shall have been submitted; otherwise, the assessment shall become final.
>
> If the protest is denied in whole or in part, or is not acted upon within one hundred eighty (180) days from submission of documents, the taxpayer adversely affected by the decision or inaction may appeal to the Court of Tax Appeals within thirty (30) days from receipt of the said decision, or from the lapse of the one hundred eighty (180)-day period; otherwise, the decision shall become final, executory and demandable."

Firstly, the documents attached to the instant petition for review substantially show that the law and the facts on which the assessments were based were stated therein. In fact, in the Demand Letter[1], the basis for the disallowed expenses was specifically stated therein as RR No. 6-85. This implementing regulation refers to the revised and consolidated expanded withholding tax regulations. Furthermore, We adhere to the finding of the Second Division that there was substantial compliance with

[1] Annex A-1, Petition for Review

the requirement under Section 228 of the 1997 Tax Code. As aptly explained in the assailed Decision and We quote:

> "As correctly pointed by the respondent there was substantial compliance with Section 228 because petitioner was able to protest the assessments intelligently, thereby implying that it had actual knowledge of the factual and legal bases of the assessments.
>
> The fact that petitioner was furnished the computation and brief explanation of how the assessment for deficiency quarterly income tax was arrived at, the requirement under Section 228 of the 1997 Tax Code is deemed complied with. Petitioner was notified of the specific provision of law on which the assessment was based. This is evident in the Details of Discrepancies wherein Sections 75 and 76 (of the 1997 Tax Code) were written. Likewise, petitioner's witness Ms. Sombilon admitted that the basis of the assessment was due to disallowed sum of the years digit method of depreciation used in computing its quarterly income tax as against the straight line method of depreciation used in its financial statement (pages 20-22, TSN, May 26, 2003). And even if petitioner was not furnished of the detailed computation of the deficiency quarterly income tax, the same was discussed with petitioner during the informal conference."

Secondly, a careful review of the records of this case reveal that in the Details of Discrepancies[2] signed by Regional Director Virginia L. Trinidad dated July 15, 1999 and received by petitioner's representative, Ms. Ma. Judith G. Sombilon, on July 30, 1999, the same date when the subject Assessment Notices were received, the reasons for the disallowance of expenses and the imposition of penalties for non-payment of quarterly returns were specifically stated therein, to wit:

DETAILS OF DISCREPANCIES

1. PENALTIES ON NON-PAYMENT OF QUARTERLY CORPORATE RETURNS

   Penalties were imposed since based on the company's trial balance, it resulted to quarterly taxable income and since an annual payment was effected April 15, 1996, the imposition of penalties for non-payment. (Sections 75 & 76)

---

[2] page 489, BIR Records

2. DEFICIENCY INCOME TAX:

These were arrived at because certain expenses were not subject to withholding tax (Section 57)

a. Rent	P2,199,151.00
b. Security Services	575,795.00
c. Allowances given to officers	456,000.00
d. Service free payable to C & W	6,464,790.57

	P9,695,736.57
	===========

Indeed, the aforequoted Details of Discrepancies belie petitioner's allegations that respondent failed to state the facts and the law on which the assessment notices were based. Evidently, petitioner was informed of the factual and legal bases on which the questioned assessments were based. The requirement set forth in Section 228 of the 1997 Tax Code was therefore, substantially complied with. Consequently, the assessment notices were valid.

The Court's Second Division correctly pointed out, and We quote:

> "It bears stressing that the purpose of Section 228 of the National Internal Revenue code of 1997 in requiring that "(t)he taxpayer be informed of the law and facts on which assessment is made" is to give the taxpayer the opportunity to refute the findings of the examiner and give a more accurate and detailed explanation regarding the proposed assessment(s) ***(Belle Corporation vs. Commissioner of Internal Revenue, CTA Case No. 5930, April 4, 2002)***. The purpose of the said law having been served in the instant case, Section 228 of the National Internal Revenue Code of 1997 is deemed to have been complied with. Therefore, the assessment for deficiency quarterly income tax is not null and void."

On the second issue raised, petitioner claims that after filing its protest on August 16, 1999, no reinvestigation/reconsideration was conducted by the Assessment Division of the BIR Makati Regional Office. Petitioner further submits that respondent's inaction on its protest resulted in the loss of its right to appeal the assessment to the

Commissioner of Internal Revenue before going to court. Petitioner contends that the inaction of the respondent on the protest filed by the petitioner was a gross violation of its right to protest under the mandatory provisions of Section 228 of the 1997 Tax Code.

We do not subscribe to petitioner's arguments.

It has been pointed out earlier that the assessment notices were valid and that the requirement of informing the taxpayer of the facts and the law upon which they were based has been substantially complied with by the respondent.

What clearly appears in the record is contrary to petitioner's claim that respondent did not comply with the requirements set forth in the law and the implementing regulation. Moreover, petitioner's assertion that respondent's inaction on petitioner's administrative protest has rendered nugatory its right to due process cannot be given credence.

The simple meaning of procedural due process is that a party to a case must be given sufficient opportunity to be heard. Its very essence is to allow all parties the opportunity to present evidence. In administrative cases, the requirement of due process is the right to a hearing, including the right of the party interested or affected to present his own case and submit evidence to support of his allegation.[3]

In fact, the record shows that it was given the opportunity to protest the assailed assessments and to present its position and submit supporting evidence. Petitioner was, however, found not to have submitted any supporting evidence.

For failure to file an appeal with this Court, sitting as a division, within thirty (30) days from the lapse of the one hundred eighty (180) day period prescribed in Section

[3] Ang Tibay vs. Court of Industrial Relations, 69 Phil. 635 (1940).

228 of the 1997 Tax Code, the questioned assessments have become final, executory and demandable. The Court's Second Division ruled in this wise:

> "At this point, this court finds it judicious to no longer proceed to the merits of the disputed assessments. For we have noted that the assessments issued against the petitioner were already final, executory and demandable based on Section 228 of the 1997 Tax Code.
>
> Under paragraph 5 of the Joint Stipulation of Facts, the following fact was stipulated:
>
> > 5. Respondent, as of April 12, 2000, which is the one hundredth and eightieth (180th) day from the date the Petitioner had filed its supporting documents, had not yet arrived at a final decision on the protest filed by Petitioner against the validity of the alleged deficiency tax assessment, as stated in Section 228 of the NIRC, as amended. (Underlining supplied)
>
> But nowhere in the entire records of the case do We find the supporting documents allegedly submitted by petitioner. On the contrary Ms. Gaerlan, the revenue examiner who conducted the investigation, reported that petitioner did not present documentary evidence *(page 523, BIR records).*
>
> xxx xxx xxx
>
> The above report contradicts the facts stipulated by petitioner and (then) respondent's counsels. To reiterate, we do not find any evidence or letter that will prove said submission of supporting documents by the petitioner. A formal judicial stipulation as to the facts is conclusive between the parties as long as it stands and such facts are not subject to contradiction by showing the facts to be otherwise than as agreed upon. However, the binding effect of the facts applies only to the parties in agreement; it is no more binding on the court than any other evidence in the case *(Ireland vs. Stalaum, 162 Neb. 630, 77 N.W. 2d 155[1956] cited in Ricardo J. Francisco, Evidence Rules of court in the Philippines, 3rd Edition [1996], page 35).* Admissions made by the parties during a pretrial conference and incorporated in the pre-trial order are binding. This rule, however, is not without exceptions. If, in order to prevent manifest injustice, the admissions made by the parties during the pre-trial may be disregarded by the court ***(Sese vs. Intermediate Appellate Court, G.R. 66186, July 31, 1987)***.

On the third issue raised, petitioner maintains that the petition for review filed with the Court, sitting as a Division, was filed on time because the 60-day period to submit supporting papers, even if not done so, is not excludible in the counting of the reglementary period for the filing of the petition before this Court, sitting as a division. The option is allegedly always waivable.

We do not agree.

The Court's Second Division has correctly ruled on this issue in this wise:

> "Undoubtedly, a taxpayer has sixty (60) days from the filing of the protest to submit the relevant documents to support its protest, otherwise, the assessment becomes final. Within one hundred eighty (180) days from the submission of the relevant documents, the respondent should act on the protest. If the respondent rendered his decision within the period or failed to act on it, the remedy of the taxpayer is to file within thirty (30) days from the receipt of the decision or from the lapse of one hundred eighty (180) days, an appeal to this court, otherwise, the assessment will become final, executory and demandable.
>
> In the case at bar, petitioner failed to submit supporting documents contrary to what was jointly stipulated by the parties. Hence, the reckoning of the one hundred eighty (180) day period would be the day the protest was filed, *i.e.,* on August 16, 1999. However, respondent failed to render his decision within the one hundred eighty (180) days or until February 12, 2000. As already discussed, the remedy of petitioner was to file within thirty (30) days therefrom an appeal with this court which **would be until March 14, 2000**. But since the Petition for Review was filed only on May 12, 2000, the same was definitely filed beyond the date prescribed by law." (Emphasis supplied)

A re-computation of petitioner's period to appeal to this Court shows that the last day to appeal is March 13, 2000 and not March 14, 2000 as stated in the assailed decision, because the year 2000 is a leap year. The one hundred eightieth (180^{th}) day from the time petitioner filed its protest fell on February 12, 2000, thirty (30) days thereafter is March 13, 2000.

Furthermore, in the assailed Resolution, the Second Division declared:

> "For emphasis, if a taxpayer fails to submit relevant documents to support its protest, the taxpayer should, within thirty (30) days from the lapse of one hundred eighty (180) days from filing of its protest, file a Petition for Review with this Court. Otherwise, the Court cannot take

cognizance of the disputed assessment for the same is already final, executory and demandable."

It bears stressing at this point that the wordings of Section 228 of the Tax Code clearly provide that it is only the decision not appealed by the taxpayer that becomes final, executory and demandable. Otherwise, the authors of the law could have easily included the word "assessment" as also becoming final, executory and demandable should the BIR fail to act on the protest within one hundred eighty (180) days.[4]

However, in case of inaction by the respondent on the protest, Section 228 of the Tax Code merely gave the taxpayer an option: first, he may appeal to the Court of Tax Appeals within thirty (30) days from the lapse of the one hundred eighty (180) day period provided for under the said section, or second, he may wait until the Commissioner decides on his protest before he elevates his case. This Court believes that the taxpayer was given this option so that in case his protest is not acted upon within the one hundred eighty (180) day period, he may be able to seek immediate relief and need not wait for an indefinite period of time for the Commissioner to decide. But if he chooses to wait for a positive action on the part of the Commissioner, then the same could not result in the assessment becoming final, executory and demandable.[5]

Therefore, where the respondent did not act on the protest and the taxpayer chooses to appeal to the Court of Tax Appeals, the appeal must be made within thirty (30) days from the lapse of the one hundred eighty (180) day period, prescribed in Section 228 of the 1997 Tax Code.

---

[4] Lascona Land Co., Inc. vs. Commissioner of Internal Revenue and Norberto R. Odulio, Regional Director, Revenue Region No. 8, Makati City, Bureau of Internal Revenue, CTA Case No. 5777, January 4, 2000

[5] ibid.

Furthermore, where the taxpayer failed to submit relevant supporting documents within the sixty (60) day period from filing of the protest, and in case of inaction by the respondent and the taxpayer chooses to appeal to the Court of Tax Appeals, the same must be made within thirty (30) days from the lapse of the one-hundred eighty (180) day period, the one hundred eighty (180) day period must be reckoned from the date the protest was filed. The sixty (60) day period shall not be added to the computation of the one hundred eighty (180) days because from the wordings of the law, in case the taxpayer fails to submit relevant supporting documents, the assessment becomes final. The one hundred eighty (180) day period, therefore, commenced to run from the date protest was filed. Failure on the part of the petitioner to file a Petition for Review with the Court of Tax Appeals within thirty (30) days from the lapse of the one hundred eighty (180) day period reckoned from the date the protest was filed, renders the assessment final, executory and demandable.

On May 18, 2005, petitioner filed its "Supplemental Arguments (In Support of En Banc Petition for Review)" stating that the "CTA Second Division has no jurisdiction to hear and decide the petition for review filed on May 12, 2000."

It argues that the Court of Tax Appeals has no jurisdiction to hear and decide the petition for review filed on May 12, 2000 because there was no decision made or issued by the Commissioner on the protest filed by the petitioner. It claims that it is the decision or ruling of the Commissioner of Internal Revenue that is appealable to this Court.

Petitioner's arguments deserve scant consideration.

The last paragraph of Section 228 of the 1997 Tax Code clearly provides that "if the protest is denied in whole or in part, or is not acted upon within one hundred eighty (180) days from submission of documents, the taxpayer adversely affected by the decision or inaction may appeal to the Court of Tax Appeals within thirty (30) days from receipt of the said decision, or from the lapse of the one hundred eighty (180)-day period; otherwise, the decision shall become final, executory and demandable."

In this case, petitioner opted to file an appeal with this Court, sitting as a Division, however, it was filed beyond the thirty (30) day period, when the assessments became final, executory and demandable. Hence, the appeal was correctly found to have been filed out of time.

Moreover, petitioner is estopped to question the jurisdiction of the lower court for it voluntarily submitted to its jurisdiction, presented its evidence and participated during the trial of the case. It cannot be allowed to belatedly adopt an inconsistent posture by attacking the jurisdiction of the court to which it submitted its cause voluntarily.

The Supreme Court held in one case[6] and We quote:

> "It has been held that a party can not invoke the jurisdiction of a court to secure affirmative relief against his opponent and, after obtaining or failing to obtain such relief, repudiate or question that same jurisdiction *(Dean vs. Dean, 136 Or. 694, 86 A.L.R. 79)*. In the case just cited, by way of explaining the rule, it was further said that the question whether the court had jurisdiction either of the subject-matter of the action of the parties was not important in such cases because the party is barred from such conduct not because the judgment or order of the court is valid and conclusive as an adjudication, but for the reason that such a practice can not be tolerated – obviously for reasons of public policy.
>
> Furthermore, it has also been held that after voluntarily submitting a cause and encountering an adverse decision on the merits, it is too late for the loser to question the jurisdiction or power of the court *(Pease vs. Rathbun-Jones etc., 243 U.S. 273, 61 L. Ed. 715, 37 S.Ct. 283; St. Louis etc. vs. McBride, 141 U.S. 127, 35 L. Ed. 659)*. And in *Littleton vs. Burgess, 16 Wyo. 58*, the Court said that it is not right for a party who has affirmed and invoked the jurisdiction of a court in a particular matter to secure an affirmative relief, to afterwards deny that same jurisdiction to escape a penalty.

---

[6] Serafin Tijam et al., vs. Magdaleno Sibonghanoy and Lucia Baguio, Manila Surety and Fidelity Co., Inc. Cebu Branch) No. L-21450, April 15, 1968

> Upon this same principle is what We said in the three cases mentioned in the resolution of the Court of Appeals of May 20, 1963 (supra)-to the effect that we frown upon the "undesirable practice" of a party submitting his case for decision and then accepting the judgment, only if favorable, and attacking it for lack of jurisdiction, when adverse – as well as in *Pindañgan etc. vs. Dans, et al., G.R. L-14591, September 26, 1962; Montelibano, et al., vs. Bacolod-Murcia Milling Co., Inc., G.R. L-15092; Young Men Labor Union etc. vs. The Court of Industrial Relations et al., G.R. L-20307, Feb. 26, 1965, and Mejia vs. Lucas, 100 Phil. p. 277.*"

Premises considered, the Petition for Review is hereby **DISMISSED** as the Court *en banc* finds no reversible error raised by the petitioner to warrant a reversal or modification of the assailed decision and resolution. Accordingly, the decision and resolution promulgated on November 3, 2004 and March 31, 2005, respectively are hereby **AFFIRMED** *in toto.*

SO ORDERED.

LOVELL R. BAUTISTA
Associate Justice

WE CONCUR:

(on leave)
ERNESTO D. ACOSTA
Presiding Justice

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

ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice

(on leave)
OLGA PALANCA-ENRIQUEZ
Associate Justice

CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution, it is hereby certified that the above Decision has been reached in consultation with the members of the Court *En Banc* before the case was assigned to the writer of the opinion of this Court.

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