REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

QATAR AIRWAYS COMPANY WITH LIMITED LIABILITY,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 8816

Members:

CASTAÑEDA, JR., Chairperson,
CASANOVA, and
COTANGCO-MANALASTAS, *JJ.*

Promulgated:

JAN 2 2 2016

2:45 p.m.

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DECISION

CASTAÑEDA, JR., ***J.*:**

STATEMENT OF THE CASE

Before this Court is a Petition for Review[1] filed by Qatar Airways Company with Limited Liability on May 8, 2014, praying that judgment be rendered ordering the Commissioner of Internal Revenue to reverse and set aside her April 3, 2014 Decision, and that its application for abatement of surcharge in the amount of SEVEN MILLION THREE HUNDRED EIGHTY-FIVE THOUSAND TWO HUNDRED NINE PESOS (P7,385,209.00) be granted.

STATEMENT OF FACTS

Petitioner Qatar Airways Company with Limited Liability is a foreign corporation organized and existing under the laws of Qatar, and was licensed by the Securities and Exchange Commission (SEC)

[1] Docket, pp. 14-25.

to establish a branch office in the Philippines to engage in air transportation services for passengers and cargo, among others.[2]

On the other hand, respondent is the Commissioner of the Bureau of Internal Revenue (BIR), vested by law with authority to decide, approve and grant claims for refund or tax credit of erroneously or excessively paid taxes. She holds office at the BIR National Office Building, Agham Road, Diliman, Quezon City.

On November 30, 2011, petitioner electronically filed its Quarterly Income Tax Return (BIR Form No. 1702Q)[3] for the second quarter of fiscal year ending March 31, 2012. Likewise, petitioner paid its income tax due amounting to P29,540,836.00 through the BIR's E-Filing and Payment System (e-FPS).[4]

Petitioner, through its Country Manager, Abdallah Okasha, wrote to respondent on April 11, 2012, requesting the abatement of surcharge.[5] Accordingly, petitioner's Finance Manager, Enddi Bin Hussin, filed BIR Form No. 2110 to request the abatement of surcharge.[6]

On May 18, 2012, respondent issued Assessment Notice No. QA-12-000135, charging petitioner with a surcharge of P7,385,209.00, interest of P16,186.76, and compromise penalty of P50,000.00, or in the total amount of P7,451,395.76.[7]

On July 3, 2012, petitioner paid the interest amounting to P16,186.76 and compromise penalty amounting to P50,000.00, or the total amount of P66,186.76 through the BIR's e-FPS.[8]

In a letter[9] dated July 4, 2012 and filed with the BIR on July 5, 2012, petitioner again requested the abatement of the surcharge on its late filing. Thereafter, on March 7, 2013, petitioner wrote to Officer-in-Charge Assistant Commissioner (OIC-ACIR) Alfredo Misajon to reiterate its request.[10] On September 5, 2013, petitioner, through

[2] Exhibit "P-4", docket, p. 125.
[3] Exhibit "P-39", docket, pp. 290-291.
[4] Exhibit "P-40" and "P-41", docket, pp. 292-293.
[5] Par. 1, Stipulation of Facts, Joint Stipulation of Facts and Issues (JSFI), docket, p. 253.
[6] Par. 2, Stipulation of Facts, JSFI, docket, p. 253.
[7] Par. 3, Stipulation of Facts, JSFI, docket, p. 253.
[8] Par. 4, Stipulation of Facts, JSFI, docket, p. 254.
[9] Exhibit "P-9", docket, pp. 131-133.
[10] Par. 6, Stipulation of Facts, JSFI, docket, p. 254.

counsel, sent a letter dated September 4, 2013 to respondent to again request the abatement of surcharge.[11]

Respondent, through a letter dated October 3, 2013, informed petitioner that its application for abatement was denied for lack of legal basis. In the said letter, respondent requested that the amount of P7,385,209.00 be paid within ten (10) days upon receipt of notice thereof, or else, respondent will be constrained to enforce the collection through administrative summary remedies provided for by law.[12]

Petitioner wrote to OIC-ACIR Misajon on November 4, 2013, requesting the reconsideration of the denial of its application for abatement.[13] On February 10, 2014, OIC-ACIR Misajon denied petitioner's request for reconsideration.[14]

On February 19, 2014, petitioner again wrote a letter to OIC-ACIR Misajon to request the reconsideration of the denial of its application for abatement.[15] Then, on April 3, 2014, respondent denied petitioner's request for reconsideration of its application for abatement.[16] Petitioner received a copy of the said letter on April 8, 2014.[17]

Accordingly, petitioner filed the instant Petition for Review before this Court on May 8, 2014.

In her Answer[18] filed on July 25, 2014, respondent argues that the nature of the jurisdiction of the Court of Tax Appeals is exclusively appellate. It is a court of special jurisdiction and as such it can only take cognizance of such matters as are clearly within its jurisdiction.[19] Respondent asserts that assuming the Court of Tax Appeals has jurisdiction, and further assuming the denial of the abatement application is a quasi-judicial decision, there is no law, rules or regulations allowing the filing of several motions for reconsideration of the decision denying the application for abatement, which petitioner did.[20] Respondent insists that the

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[11] Par. 7, Stipulation of Facts, JSFI, docket, p. 254.
[12] Par. 8, Stipulation of Facts, JSFI, docket, p. 254.
[13] Par. 9, Stipulation of Facts, JSFI, docket, p. 254.
[14] Par. 10, Stipulation of Facts, JSFI, docket, p. 254.
[15] Par. 11, Stipulation of Facts, JSFI, docket, p. 254.
[16] Par. 12, Stipulation of Facts, JSFI, docket, p. 254.
[17] Exhibit "P-22", docket, pp. 148-149.
[18] Docket, pp. 76-90.
[19] Docket, p. 77.
[20] Docket, p. 81.

present petition should be dismissed inasmuch as petitioner failed to properly support its request for abatement.[21]

The case was set for pre-trial conference on September 11, 2014.[22] Thus, petitioner filed its Pre-Trial Brief[23] on September 8, 2014; while respondent filed her Pre-Trial Brief[24] on September 9, 2014.

On October 1, 2014, the parties filed their Joint Stipulation of Facts and Issues,[25] which was adopted by the Court in the Pre-Trial Order[26] dated October 8, 2014.

During trial, petitioner presented the following witnesses: (1) Atty. Estrella V. Martinez[27] – petitioner's tax consultant; (2) Ms. Mirasol P. Alforque[28] – petitioner's finance assistant; and (3) Mr. Dexter Alexander C. Inton – employee of Micro-D International Inc.[29] Petitioner likewise formally offered its documentary evidence on November 26, 2014.[30]

The Court issued a Resolution[31] on January 20, 2015, admitting, as petitioner's evidence, Exhibits "P-1", "P-2", "P-3", "P-4", "P-24", "P-25", "P-30", "P-31", "P-32", "P-33", "P-34", "P-35", "P-36", "P-37", "P-38", "P-39", "P-40", "P-41", "P-42", and "P-43". However, the Court denied the admission of Exhibits "P-26", "P-27", "P-28", and "P-29" for failure of the same to comply with the Rules of Electronic Evidence.

On January 23, 2015, petitioner moved to reconsider the admission of the denied exhibits, insisting that they were original computer print-outs and not mere photocopies.[32] The Court, however, denied the motion for reconsideration on March 27, 2015 for lack of merit.[33]

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[21] Docket, p. 84.
[22] Docket, p. 109.
[23] Pre-Trial Brief (for the Petitioner), docket, pp. 210-218.
[24] Respondent's Pre-Trial Brief, docket, pp. 219-223.
[25] Docket, pp. 253-258.
[26] Docket, pp. 260-264.
[27] Minutes of the Hearing dated October 20, 2014, docket, pp. 265-266.
[28] *Id.*
[29] Minutes of the Hearing dated November 17, 2014, docket, p. 267.
[30] Formal Offer of Documentary Evidence (For the Petitioner), docket, pp. 268-274.
[31] Docket, pp. 305-307.
[32] Motion for Partial Reconsideration (Of the Resolution dated 20 January 2015), docket, pp. 309-312.
[33] Resolution dated March 27, 2015, docket, pp. 326-329.

During the hearing held on January 21, 2015, respondent, through counsel, manifested that she has no witness to present.[34]

As directed by the Court, petitioner filed its Memorandum (For the Petitioner)[35] on May 6, 2015. Meanwhile, on May 11, 2015, respondent filed her Manifestation[36], stating that she is adopting the arguments and discussion raised in her Answer filed on July 25, 2014.

Consequently, the case was declared submitted for decision on May 15, 2015.[37]

STATEMENT OF ISSUES

The parties submitted the following issues[38] for this Court's disposition:

1. Whether the Court has jurisdiction over the refusal of respondent to enter into abatement agreements;

2. Whether the Court has jurisdiction over the case filed by petitioner considering the fact that respondent denied petitioner's application for abatement several times;

3. Whether petitioner is liable to pay the surcharge for late payment of its quarterly income tax in the amount of P7,385,208.89 plus delinquency interest, as provided in Section 249 of the National Internal Revenue Code (NIRC) of 1997, as amended;

4. Whether or not Revenue Regulations (RR) No. 4-2012 can be applied retroactively to petitioner's application for abatement of surcharge; and

5. Whether or not the imposition of surcharge amounting to P7,385,208.89 for one-day late filing is unjust and excessive.

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[34] Minutes of the Hearing held on January 21, 2015, docket, p. 308.
[35] Docket, pp. 330-347.
[36] Docket, pp. 348-349.
[37] Resolution dated May 15, 2015, docket, p. 351.
[38] Stipulation of Issues, JSFI, docket, pp. 255-256.

The above-enumerated issues can be summarized into one main issue:

"Whether or not petitioner's application for abatement of surcharge in the amount of P7,385,209.00 should be granted."

PETITIONER'S ARGUMENTS

Petitioner insists that its request for abatement of surcharge should be granted.[39] It maintains that it was only a day late in filing and paying its tax due to circumstances beyond its control. Petitioner claims that it was able to finalize the draft of its 2nd Quarterly Income Tax Return only on the evening of November 29, 2011 because of some difficulty in the interpretation and application of the newly issued RR No. 11-2011. Other than the unintentional delay in the finalization of the draft of its Income Tax Return, a technical failure brought about by the faulty internet connection, prevented the successful filing and payment of the income tax before the cut-off time through the e-FPS.[40]

Furthermore, petitioner contends that the imposition of the surcharge, amounting to P7,385,209.00, is unjust and excessive, considering that it had no intention to be remiss or negligent in the filing and payment of its income tax. Petitioner asserts that to show good faith, it immediately filed and paid the income tax due through the e-FPS the next day, November 30, 2011, at 1:30 p.m., even though it was a public holiday.[41] It also argues that since November 30, 2011 was a public holiday, no damage could have been caused to the BIR as no obligation could have been performed on that day.[42]

RESPONDENT'S ARGUMENTS

Respondent, on the other hand, maintains that the Court of Tax Appeals, whose jurisdiction is exclusively appellate, has no jurisdiction over tax abatement cases.[43] She posits that assuming the Court has jurisdiction and that the denial of petitioner's abatement

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[39] Memorandum (For the Petitioner), docket, p. 344.
[40] Pars. 53 and 54, Memorandum (For the Petitioner), docket, p. 343.
[41] Pars. 55 and 56, Memorandum (For the Petitioner), docket, p. 343.
[42] Par. 57, Memorandum (For the Petitioner), docket, p. 343.
[43] Answer, docket, p. 77.

application is a quasi-judicial decision, there is no law, rule or regulation that allows the filing of several motions for reconsideration of the decision.[44]

Moreover, she states that petitioner failed to properly support its request for abatement, as the circumstances surrounding its failure to file the required Income Tax Return within the required period is not one of those mentioned in Section 2 of RR No. 13-2001.[45] Respondent maintains that the one-day late filing mentioned in RR No. 13-2001 must be due to failure to beat bank cut-off. Respondent also notes that petitioner had ample time from October 1, 2011 to November 29, 2011, within which to file its Quarterly Income Tax Return for the second quarter of fiscal year ending March 31, 2012.[46] She further argues that the timely filing and payment of taxes is important to maintain the proper functioning of the government; thus, the imposition of surcharge is nothing but a consequence of petitioner's own act.[47]

THE COURT'S RULING

Jurisdiction of the Court of Tax Appeals

The Court of Tax Appeals is a court of special or limited jurisdiction and can only take cognizance of such matters as are clearly within its jurisdiction.[48] The jurisdiction of this Court is conferred by Republic Act (RA) No. 1125, as amended by RA No. 9282. The pertinent provision is quoted hereunder for ready reference:

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

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[44] Answer, docket, p. 81.
[45] Answer, docket, pp. 85-87.
[46] Answer, docket, p. 87.
[47] Answer, docket, p. 88.
[48] *Allied Banking Corporation vs. Commissioner of Internal Revenue,* G.R. No. 175097, February 5, 2010;*Cathay Pacific Airways, Ltd. vs. Commissioner of Internal Revenue,* CTA EB No. 717 (CTA Case No. 7876), April 17, 2012; *Rizal Commercial Banking Corporation vs. Commissioner of Internal Revenue,* G.R. No. 168498, Resolution dated April 24, 2007.

(1) **Decisions of the Commissioner of Internal Revenue in cases involving** disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or **other matters arising under the National Internal Revenue or other laws administered by the Bureau of Internal Revenue**;

(2) Inaction by the Commissioner of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relations thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue, where the National Internal Revenue Code provides a specific period for action, in which case the inaction shall be deemed a denial;

(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;

(4) Decisions of the Commissioner of Customs in cases involving liability for customs duties, fees or other money charges, seizure, detention or release of property affected, fines, forfeitures or other penalties in relation thereto, or other matters arising under the Customs Law or other laws administered by the Bureau of Customs;

(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;

(6) Decisions of the Secretary of Finance on customs cases elevated to him automatically for review from decisions of the Commissioner of Customs which are adverse to the Government under Section 2315 of the Tariff and Customs Code;

(7) Decisions of the Secretary of Trade and Industry, in the case of nonagricultural product, commodity or article, and the Secretary of Agriculture in the case of agricultural product, commodity or article, involving dumping and countervailing duties under Section 301 and 302, respectively, of the Tariff and Customs Code, and safeguard measures under Republic Act No. 8800, where either party may appeal the decision to impose or not to impose said duties.

(b) Jurisdiction over cases involving criminal offenses as herein provided:

(1) Exclusive original jurisdiction over all criminal offenses arising from violations of the National Internal Revenue Code or Tariff and Customs Code and other laws administered by the Bureau of Internal Revenue or the Bureau of Customs: *Provided, however*, That offenses or felonies mentioned in this paragraph where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is less than One million pesos (P1,000,000.00) or where there is no specified amount claimed shall be tried by the regular Courts and the jurisdiction of the CTA shall be appellate. Any provision of law or the Rules of Court to the contrary notwithstanding, the criminal action and the corresponding civil action for the recovery of civil liability for taxes and penalties shall at all times be simultaneously instituted with, and jointly determined in the same proceeding by the CTA, the filing of the criminal action being deemed to necessarily carry with it the filing of the civil action, and no right to reserve the filling of such civil action separately from the criminal action will be recognized.

(2) Exclusive appellate jurisdiction in criminal offenses:

(a) Over appeals from the judgments, resolutions or orders of the Regional Trial Courts in tax cases originally decided by them, in their respective territorial jurisdiction.

(b) Over petitions for review of the judgments, resolutions or orders of the Regional Trial Courts in the exercise of their appellate jurisdiction over tax cases originally decided by the Metropolitan Trial Courts, Municipal Trial Courts and Municipal Circuit Trial Courts in their respective jurisdiction.

(c) Jurisdiction over tax collection cases as herein provided:

(1) Exclusive original jurisdiction in tax collection cases involving final and executory assessments for taxes, fees, charges and penalties: *Provided, however*, That collection cases where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is less than One million pesos (P1,000,000.00) shall be tried by the proper Municipal Trial Court, Metropolitan Trial Court and Regional Trial Court.

(2) Exclusive appellate jurisdiction in tax collection cases:

(a) Over appeals from the judgments, resolutions or orders of the Regional Trial Courts in tax collection cases originally decided by them, in their respective territorial jurisdiction.

(b) Over petitions for review of the judgments, resolutions or orders of the Regional Trial Courts in the exercise of their appellate jurisdiction over tax collection cases originally decided by the Metropolitan Trial Courts, Municipal Trial Courts and Municipal Circuit Trial Courts, in their respective jurisdiction." *(Emphasis supplied)*

Based on the above-quoted provision, the CTA has the power to determine whether or not petitioner's previously denied application for abatement of surcharge in the amount of P7,385,209.00 should be granted, because such lies within the jurisdiction of the Court.

**Petition for Review
not timely filed**

Section 3 of Rule 8 of the Revised Rules of the Court of Tax Appeals (RRCTA) provides:

> "SEC. 3. *Who may appeal; period to file petition.* – A party adversely affected by a decision, ruling or the inaction of the Commissioner of Internal Revenue on disputed assessments or claims for refund of internal revenue taxes, xxx may appeal to the Court by petition for review filed within thirty days after receipt of a copy of such decision or ruling, or expiration of the period fixed by law for the Commissioner of Internal Revenue to act on the disputed assessments. xxx"

Petitioner argues that it timely filed its Petition for Review since the reckoning point in counting the 30-day period is respondent's letter dated April 3, 2014, which it considered as the final denial of its application for abatement.

On the other hand, respondent insists that the petition was filed beyond the 30-day period to seek judicial review of a decision on other matters. Respondent maintains that OIC-ACIR Misajon's letter dated October 3, 2013 already informed petitioner of the denial of petitioner's application for abatement of surcharge. Petitioner filed a request for reconsideration, which was also denied by respondent in a letter dated February 10, 2014 for failure to introduce new evidence. Petitioner filed another request for reconsideration, which was also denied by respondent on April 8, 2014.

According to respondent, there is no law, rules or regulations allowing several motions for reconsideration of a decision on abatement cases. Hence, the failure of petitioner to timely appeal the denial of its application for abatement to the CTA rendered the decision dated October 3, 2013 and February 10, 2014, final, executory and unappealable.

In the case of *Oceanic Wireless Network, Inc. vs. Commissioner of Internal Revenue, et al.*[49], the Supreme Court had the occasion to rule that the Commissioner of Internal Revenue should always indicate to the taxpayer in clear and unequivocal language what constitutes his or her final determination, to wit:

> "We laid down the rule that the Commissioner of Internal Revenue should always indicate to the taxpayer in clear and unequivocal language what constitutes his final determination of the disputed assessment, thus:
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>> . . . we deem it appropriate to state that the Commissioner of Internal Revenue should always indicate to the taxpayer in clear and unequivocal language whenever his action on an assessment questioned by a taxpayer constitutes his final determination on the disputed assessment, as contemplated by Sections 7 and 11 of Republic Act No. 1125, as amended. On the basis of his statement indubitably showing that the Commissioners communicated action is his final decision on the contested assessment, the aggrieved taxpayer would then be able to take recourse to the tax court at the opportune time. Without needless difficulty, the taxpayer would be able to determine when his right to appeal to the tax court accrues.
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>> The rule of conduct would also obviate all desire and opportunity on the part of the taxpayer to continually delay the finality of the assessment and, consequently, the collection of the amount demanded as taxes by repeated requests for recomputation and reconsideration. On the part of the Commissioner, this would encourage his office to conduct a careful and thorough study of every questioned assessment and render a

[49] G.R. No. 148380, December 9, 2005.

> correct and definite decision thereon in the first instance. This would also deter the Commissioner from unfairly making the taxpayer grope in the dark and speculate as to which action constitutes the decision appealable to the tax court. Of greater import, this rule of conduct would meet a pressing need for fair play, regularity, and orderliness in administrative action.

In this case, the letter of demand dated January 24, 1991, **unquestionably constitutes the final action taken by the Bureau of Internal Revenue on petitioner's request for reconsideration when it reiterated the tax deficiency assessments due from petitioner, and requested its payment. Failure to do so would result in the issuance of a warrant of distraint and levy to enforce its collection without further notice.** In addition, the letter contained a notation indicating that petitioners request for reconsideration had been denied for lack of supporting documents.

The above conclusion finds support in *Commissioner of Internal Revenue v. Ayala Securities Corporation*, where we held:

> The letter of February 18, 1963 (Exh. G), in the view of the Court, is **tantamount to a denial of the reconsideration or [respondent corporation's] protest o[f] the assessment made by the petitioner, considering that the said letter [was] in itself a reiteration of the demand by the Bureau of Internal Revenue for the settlement of the assessment already made, and for the immediate payment** of the sum of P758,687.04 in spite of the vehement protest of the respondent corporation on April 21, 1961. **This certainly is a clear indication of the firm stand of petitioner against the reconsideration of the disputed assessment. This being so, the said letter amount[ed] to a decision**

> **on a disputed or protested assessment,** and, there, the court a quo did not err in taking cognizance of this case.

Similarly, in *Surigao Electric Co., Inc v. Court of Tax Appeals,* and in *CIR v. Union Shipping Corporation,* we held:

> . . . In this letter, the commissioner not only in effect demanded that the petitioner pay the amount of ₱11,533.53 but also gave warning that in the event it failed to pay, the said commissioner would be constrained to enforce the collection thereof by means of the remedies provided by law. **The tenor of the letter, specifically the statement regarding the resort to legal remedies, unmistakably indicate[d] the final nature of the determination made by the commissioner of the petitioners deficiency franchise tax liability.**

> The demand letter received by petitioner verily signified a character of finality. Therefore, it was tantamount to a rejection of the request for reconsideration. As correctly held by the Court of Tax Appeals, while the denial of the protest was in the form of a demand letter, the notation in the said letter making reference to the protest filed by petitioner clearly shows the intention of the respondent to make it as [his] final decision." *(Emphasis supplied and citations omitted)*

In respondent's letter dated February 10, 2014, she denied petitioner's motion for reconsideration of the October 3, 2013 letter, which denied petitioner's application for abatement.

Meanwhile, respondent's letter to petitioner dated April 3, 2014, which expressly mentioned that the denial is final and that no further request or motion for reconsideration, or other letters or pleadings of similar import, shall be entertained, merely reiterated her previous denial of the abatement and of the motion for reconsideration denying the abatement. Moreover, it repeated respondent's request that the amount of P7,385,209.00 be paid within ten (10) days from notice thereof, or else, she "shall be constrained to enforce the collection thereof thru the administrative summary remedies provided for by law, without further notice." It further provided that there is no law, rule or regulation allowing a second request or motion for reconsideration of a decision on abatement cases.

In the instant case, even though respondent's letters dated October 3, 2013 and February 10, 2014 did not expressly state that the denial is respondent's final determination on the matter, it is clear from the tenor of the letters that such was the intention.

The letters stated that the amount of P7,385,209.00 must be paid within ten (10) days from notice thereof, or else, respondent "shall be constrained to enforce the collection thereof thru the administrative summary remedies provided for by law, without further notice." Clearly, such indicates that respondent intended the letters to be her final determination on the matter.

Thus, when respondent denied petitioner's request for reconsideration of the letter dated October 3, 2013 on February 10, 2014, the thirty (30)-day period to file the Petition for Review had commenced. Petitioner then had until March 10, 2014 to file its Petition for Review with this Court. However, since the instant Petition for Review was filed only on May 8, 2014, the CTA lost jurisdiction over the case.

WHEREFORE, premises considered, the Petition for Review filed by Qatar Airways Company with Limited Liability is hereby **DENIED** for lack of jurisdiction.

SO ORDERED.

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

WE CONCUR:

CAESAR A. CASANOVA
Associate Justice

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

ATTESTATION

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

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

CERTIFICATION

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

ROMAN G. DEL ROSARIO
Presiding Justice