REPUBLIC OF THE PHILIPPINES

COURT OF TAX APPEALS
QUEZON CITY

EN BANC

TAIHEI ALLTECH CONSTRUCTION (PHIL.) INC.,	**CTA EB NO. 2331**
	(CTA Case No. 10108)
Petitioner,	Present:
- versus -	**DEL ROSARIO,** *P.J.*, **CASTAÑEDA, JR., UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA,** and **MODESTO-SAN PEDRO,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: JUL 1 9 2021 1:10 pm

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DECISION

DEL ROSARIO, P.J.:

This is a Petition for Review[1] filed by Taihei Alltech Construction (Phil.), Inc. on September 11, 2020, assailing the February 3, 2020 Resolution[2] and July 14, 2020 Resolution[3] promulgated by the Second Division (Court in Division) in CTA Case No. 10108 entitled *Taihei Alltech Construction (Phil.), Inc., Petitioner versus Commissioner of Internal Revenue, Respondent*, which dismissed the case for lack of jurisdiction. The dispositive portions of the assailed Resolutions state:

[1] CTA EB No. 2331 Docket, pp. 1-62 (*inclusive of annexes*).
[2] Issued by Associate Justice Juanito C. Castañeda, Jr., Associate Justice Cielito N. Mindaro-Grulla, and Associate Justice Jean Marie A. Bacorro-Villena; CTA EB Docket, pp. 48-53.
[3] Issued by Associate Justice Juanito C. Castañeda, Jr., and Associate Justice Jean Marie A. Bacorro-Villena; CTA EB Docket, pp. 54-60.

February 3, 2020 Resolution

> "**WHEREFORE**, finding that the instant petition was not timely filed and therefore, the Court has no jurisdiction over the same, respondent's **Motion for Early Resolution on the Issue of Jurisdiction of the Honorable Court** is **GRANTED**. Accordingly, the instant case is **DISMISSED**.
>
> **SO ORDERED**."

July 14, 2020 Resolution

> "**WHEREFORE**, premises considered, petitioner's **Motion for Reconsideration (of the February 3, 2020 Resolution)**, is **DENIED** for lack of merit.
>
> **SO ORDERED**."

THE FACTS

Petitioner Taihei Alltech Construction (Phil.), Inc. (Taihei) is a corporation duly organized and existing under Philippine laws. Its office address is at 154 Cityland 10 Tower II, 2108 HV Dela Costa St., Salcedo Village, Makati City.[4] Its primary purpose is to engage in the construction of any industrial plant, such as processing plants, power plants, chemical plants, involving the installation of any mechanical, electrical, electronics, nuclear machinery, and equipment.[5]

Respondent Commissioner of the Bureau of Internal Revenue (CIR)[6] is vested with authority to act as such, including, *inter alia*, the power to decide, approve, and grant refunds or tax credit of creditable input VAT due or paid that are attributable to zero-rated sales or erroneously or illegally collected internal revenue taxes as provided by law. He holds office at the BIR National Office Building, Agham Road, Diliman, Quezon City.[7]

Taihei alleges that it filed administrative claims for refund of its input VAT on local purchases of goods and services attributable to zero-rated sales for the periods July 1, 2011 to September 30, 2011, and October 1, 2011 to December 31, 2011, on the following dates:[8]

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[4] Item No. 26, IV. Parties, Petition for Review, CTA EB No. 2331 Docket, p. 6.
[5] Item No. 28, V. Statement of Facts, Petition for Review, CTA Case No. 10108 Docket, p. 7.
[6] The incumbent Commissioner of the BIR is Hon. Caesar R. Dulay.
[7] Item No. 27, IV. Parties, Petition for Review, CTA EB No. 2331 Docket, p. 6.
[8] Item No. 11, I. Nature of Petition and Antecedent Proceedings, Petition for Review, CTA EB No. 2331 Docket, p. 3.

Taxable Period	Date Administrative Claim for Refund
July 1, 2011 to September 30, 2011	September 30, 2013
October 1, 2011 to December 31, 2011	December 23, 2013

On June 10, 2019, Taihei allegedly received a copy of the Letter dated February 6, 2019, issued by the OIC, Assistant Commissioner Assessment Service, Ma. Luisa I. Belen, denying Taihei's administrative claims for VAT refund.[9]

On July 10, 2019, Taihei filed a Petition for Review before the Court in Division.[10]

On October 11, 2019, the CIR filed its Motion for Early Resolution on the Issue of Jurisdiction of the Honorable Court.[11]

On February 3, 2020, the Court in Division issued the assailed Resolution,[12] granting the CIR's Motion for Early Resolution on the Issue of Jurisdiction of the Honorable Court, and dismissing the case.

On March 11, 2020, Taihei timely filed its Motion for Reconsideration (of the February 3, 2020 Resolution),[13] which was denied by the Court in Division in the assailed Resolution dated July 14, 2020.[14]

Dissatisfied, Taihei filed on September 11, 2020 the present Petition for Review before this Court *En Banc.*[15]

In the Resolution dated September 29, 2020, the CIR was ordered to file his comment on the Petition for Review within ten (10) days from notice.[16]

On October 14, 2020, the CIR filed his Comment (Re: Petition for Review).[17]

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[9] Item No. 18, I. Nature of Petition and Antecedent Proceedings, Petition for Review, CTA EB No. 2331 Docket, p. 5.
[10] CTA Case No. 10108 Docket, pp. 10-62 (inclusive of annexes).
[11] CTA Case No. 10108 Docket, p. 368-376.
[12] CTA Case No. 10108 Docket, pp. 409-414.
[13] CTA Case No. 10108 Docket, pp. 415-424.
[14] CTA Case No. 10108 Docket, pp. 435-441.
[15] Supra note 1.
[16] CTA EB No. 2331 Docket, p. 64.
[17] CTA EB No. 2331 Docket, pp. 67-70.

In the Resolution dated December 3, 2020,[18] the Court submitted the case for decision.

Hence, this Decision.

THE ISSUES

Taihei raises the following issues for resolution of the Court *En Banc*:

> 1. Whether or not the CTA (2nd Division) erred in finding for the respondent that the judicial claim filed by Taihei is already time-barred?
>
> 2. Whether or not the Court Division erred in applying cited jurisprudence to this instant case despite the fact that none of the cited cases involved a revived claim under Revenue Regulations No. 1-2017?
>
> 3. Whether or not the strict application of the 120-day and 30-day mandatory and jurisdictional requirement will be prejudicial to VAT claims involving revived claim under Revenue Regulations No. 1-2017?
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> 4. Whether or not Revenue Regulations No. 1-2017 creates an exception to the requirements of the 120-day and 30-day periods in case of filing a judicial claim?
>
> 5. Whether or not Revenue Regulations No. 1-2017 applies to Taihei?
>
> 6. Whether or not Taihei is entitled to a VAT refund or to a tax credit certificate under Revenue Regulations No. 1-2017?[19]

PETITIONER'S ARGUMENTS[20]

Taihei avers that the Court in Division erred in holding that its judicial claim is already time-barred. Citing *Pilipinas Total Gas, Inc. vs. Commissioner of Internal Revenue (Pilipinas Total Gas, Inc.),*[21] Taihei insists that Revenue Memorandum Circular (RMC) No. 54-2014 is prejudicial to its claim, and thus, should not retroactively apply to it.

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[18] CTA EB No. 2331, Docket, pp. 79-80.
[19] Issues, Petition for Review, CTA EB No. 2331 Docket p. 10.
[20] VII. Discussion, Petition for Review, CTA EB No. 2331, Docket, pp. 10-42.
[21] G.R. No. 207112, December 8, 2015.

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Furthermore, Taihei maintains that none of the cases cited by the CIR and the Court in Division involved the application of Revenue Regulations (RR) No. 1-2017, which is applicable to the present case. Taihei also cites *San Roque Power Corporation vs. CIR*,[22] contending that the Supreme Court has allowed an exception to the mandatory and jurisdictional requirement of the 120+30 day period. Taihei posits that the strict application of the 120+30-day mandatory and jurisdictional requirement will be prejudicial to VAT claims re-processed under RR No. 1-2017.

Moreover, Taihei asserts that its claim for tax refund was re-processed by the CIR. According to Taihei, the CIR conducted a re-examination of its submitted documents and thus, allowed a new period within which to decide the administrative claim.

RESPONDENT'S ARGUMENTS[23]

According to the CIR, assuming that Taihei's administrative claims were timely filed on September 30, 2013 and December 23, 2013, the CIR had 120 days or until January 28, 2014 and April 22, 2014, respectively, within which to render his decision thereon. Citing RMC No. 54-2014, the CIR avers that Taihei had 30 days from the lapse of 120 days or until February 27, 2014 and May 22, 2014, respectively, within which to elevate the matter before the Court. Thus, the filing of the Petition for Review on July 10, 2019 was made beyond the mandatory and jurisdictional period provided under Section 112 (D) of the National Internal Revenue Code (NIRC) of 1997, as amended.

RULING OF THE COURT *EN BANC*

The judicial claim was filed out of time in the Court in Division

The crux of the controversy boils down on whether or not the Court in Division has jurisdiction to take cognizance of the Petition for Review in CTA Case No. 10108, filed by Taihei on July 10, 2019, to appeal the Letter Denial dated February 6, 2019.

Section 112 of the NIRC of 1997, as amended by Republic Act (RA) No. 9337, provides for the legal basis to claim for refund or issuance of a tax credit certificate of input VAT, including the taxpayer's

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[22] G.R. No. 203249, July 23, 2018.
[23] Comment (Re: Petition for Review), CTA EB No. 2331 Docket, pp. 67-69.

remedy to appeal with the Court of Tax Appeals (CTA) the adverse decision or the inaction of the CIR, *viz.*:

> "SEC. 112. *Refunds or Tax Credits of Input Tax.* -
>
> (A) *Zero-Rated or Effectively Zero-Rated Sales.* - Any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, within two (2) years after the close of the taxable quarter when the sales were made, apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales, except transitional input tax, to the extent that such input tax has not been applied against output tax: *xxx*
>
> xxx
>
> (C) *Period within which Refund or Tax Credit of Input Taxes shall be Made.* - In proper cases, **the Commissioner shall grant a refund or issue the tax credit certificate for creditable input taxes within one hundred twenty (120) days from the date of submission of complete documents in support of the application** filed in accordance with Subsection (A) hereof.
>
> **In case of full or partial denial of the claim for tax refund or tax credit, or the failure on the part of the Commissioner to act on the application within the period prescribed above, the taxpayer affected may, within thirty (30) days from the receipt of the decision denying the claim or after the expiration of the one hundred twenty day-period, appeal the decision or the unacted claim with the Court of Tax Appeals.**" *(Boldfacing supplied)*

Section 112 (C) of the NIRC of 1997, as amended, speaks of two (2) periods:

(1) the 120-day period, which serves as a waiting period to give time for the CIR to act on the administrative claim for a refund or credit; and,

(2) the 30-day period, which refers to the period for filing a judicial claim with the CTA.[24]

Complementing Section 112 of the NIRC of 1997, as amended, is RA No. 1125, as amended by RA No. 9282, conferring exclusive appellate jurisdiction to the CTA to review by appeal decision or inaction of the CIR in cases involving refunds of internal revenue taxes, *viz.*:

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[24] Rohm Apollo Semiconductor Philippines vs. CIR, G.R. No. 168950, January 14, 2015.

"Sec. 7. Jurisdiction. - The CTA shall exercise:

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

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 of action, in which case the inaction shall be deemed a denial;"

RA No. 1125, as amended by RA No. 9282, categorically states that a party adversely affected by a decision or inaction of the CIR may file an appeal before the CTA within 30 days after receipt of such decision or after the expiration of the period fixed by law for action as referred to in Section 7(a)(2).[25]

Stated otherwise, the taxpayer may file the appeal within 30 days after the CIR denies the administrative claim within the 120-day waiting period, **or** it may file the appeal within 30 days from the expiration of the 120-day period if there is inaction on the part of the CIR.[26] It bears to emphasize, however, that the judicial claim must be filed within a period of 30 days after the receipt of the CIR's decision or ruling or after the expiration of the 120-day period, **whichever is sooner**.[27]

The inaction of the CIR on a claim during the 120-day period is, by express provision of law, **"deemed a denial"** of a claim, and the taxpayer has 30 days from the expiration of the 120-day period to file its judicial claim with the CTA; otherwise, its failure to do so renders the "deemed a denial" decision of the CIR final and inappealable.[28]

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[25] Sec. 11, RA No. 1125 as amended by RA 9282.
[26] Rohm Apollo Semiconductor Philippines vs. CIR, G.R. No. 168950, January 14, 2015, *citing Commissioner of Internal Revenue v. San Roque Power Corporation, G.R. No. 187485, 12 February 2013.*
[27] Silicon Philippines, Inc. (formerly Intel Philippines Manufacturing, Inc.) vs. CIR, G.R. No. 182737, March 02, 2016.
[28] CIR vs. San Roque Power Corporation, G.R. No. 187485, February 12, 2013.

When the 120-day period lapses and there is inaction on the part of the CIR, **taxpayer must no longer wait for the CIR to come up with a decision as his inaction is the decision itself**. By operation of law, the refund claim is deemed denied by the CIR's inaction. Thus, the taxpayer must file an appeal within 30 days from the lapse of the 120-day waiting period.[29] Any claim filed beyond the 120+30-day period provided by the NIRC is outside the jurisdiction of the CTA.[30]

Records submitted by Taihei disclose the following relevant dates showing the time when the VAT returns and administrative claims were filed, as well as the end of the two (2)-year period to file its administrative claim:

Taxable Period	Taxable Quarter	End of the Quarter	Date of Administrative Claim[31]	End of two (2) year period to file claim
July 1, 2011 to September 30, 2011	Third (3rd) Quarter	September 30, 2011	September 30, 2013	September 30, 2013
October 1, 2011 to December 31, 2011	Fourth (4th) Quarter	December 31, 2011	December 23, 2013	December 31, 2013

As reflected above, Taihei had until September 30, 2013 and December 31, 2013 to file its administrative claims for the 3rd and 4th quarters of 2011, respectively, reckoned from the end of each quarter. As alleged, Taihei filed its administrative claims for refund on September 30, 2013 for the 3rd quarter, and December 23, 2013 for the 4th quarter. Thus, Taihei filed its administrative claims for issuance of tax credit certificates within the period prescribed by law.

With respect to the timeliness of the judicial claim, the Court needs to ascertain the expiry of the 120-day period as the said period is crucial in filing an appeal with the CTA.[32] The running of the 120-day period is reckoned from the date of submission of complete documents in support of the application for refund or issuance of tax credit pursuant to the first paragraph of Section 112(C) of the NIRC of 1997, as amended. The taxpayer, however, is not without any limitation as to the period of submission of complete documents in support of its claim. The teachings in *Pilipinas Total Gas, Inc.*[33] is most enlightening, viz.:

> "With the amendments only with respect to its place under Section 112, the Court finds that RMC No. 49-2003 should still be observed. Thus, taking the foregoing changes to the law altogether, it becomes apparent that, for purposes of determining when the

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[29] Rohm Apollo Semiconductor Philippines vs. CIR, G.R. No. 168950, January 14, 2015.
[30] Supra note 27.
[31] Supra note 8.
[32] CIR vs. Aichi Forging Company of Asia, Inc., G.R. No. 184823, October 6, 2010.
[33] Supra note 21.

supporting documents have been completed - it is the taxpayer who ultimately determines when complete documents have been submitted for the purpose of commencing and continuing the running of the 120-day period. **After all, he may have already completed the necessary documents the moment he filed his administrative claim, in which case, the 120-day period is reckoned from the date of filing.**

The taxpayer may have also filed the complete documents on the 30th day from filing of his application, pursuant to RMC No. 49-2003. He may very well have filed his supporting documents on the first day he was notified by the BIR of the lack of the necessary documents. In such cases, the 120-day period is computed from the date the taxpayer is able to submit the complete documents in support of his application.

Then, except in those instances where the BIR would require additional documents in order to fully appreciate a claim for tax credit or refund, in terms what additional document must be presented in support of a claim for tax credit or refund - it is the taxpayer who has that right and the burden of providing any and all documents that would support his claim for tax credit or refund. After all, in a claim for tax credit or refund, it is the taxpayer who has the burden to prove his cause of action. As such, he enjoys relative freedom to submit such evidence to prove his claim.

xxx xxx xxx

Lest it be misunderstood, the benefit given to the taxpayer to determine when it should complete its submission of documents is not unbridled. Under RMC No. 49-2003, if in the course of the investigation and processing of the claim, additional documents are required for the proper determination of the legitimacy of the claim, the taxpayer-claimants shall submit such documents within thirty (30) days from request of the investigating/processing office. Again, notice, by way of a request from the tax collection authority to produce the complete documents in these cases, is essential.

<u>Moreover, under Section 112(A) of the NIRC, as amended by RA 9337, a taxpayer has two (2) years, after the close of the taxable quarter when the sales were made, to apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales. Thus, before the administrative claim is barred by prescription, the taxpayer must be able to submit his complete documents in support of the application filed. This is because, it is upon the complete submission of his documents in support of his application that it can be said that the application was, 'officially received' as provided under RMC No. 49-2003.</u>

To summarize, for the just disposition of the subject controversy, the rule is that from the date an administrative claim for excess unutilized VAT is filed, a taxpayer has thirty (30) days within which to submit the documentary requirements sufficient to support his claim, unless given further extension by the CIR. Then, upon filing by the taxpayer of his complete

> **documents to support his application, or expiration of the period given, the CIR has 120 days within which to decide the claim for tax credit or refund. Should the taxpayer, on the date of his filing, manifest that he no longer wishes to submit any other addition documents to complete his administrative claim, the 120 day period allowed to the CIR begins to run from the date of filing.**" (*Boldfacing and underscoring supplied.*)

In this case, Taihei alleges that it fully complied with all the necessary requirements to substantiate its claim.[34]

Considering the aforesaid allegation, and the presumption that the complete documents accompanied the claim (absent any showing that the taxpayer was required to submit or actually submitted additional documents after the filing of the administrative claim),[35] the 120-day period is reckoned from the date of filing of Taihei's administrative claims:

Taxable Quarter	**Date of Filing of Administrative Claim**	**End of 120-day Period**	**End of 30-day Period from Lapse of 120-day Period**
3rd Quarter	September 30, 2013	January 28, 2014	**February 27, 2014**
4th Quarter	December 23, 2013	April 22, 2014	**May 22, 2014**

The 120-day period was computed from the time the administrative claim was filed. Due to inaction - *"deemed denial decision"*, Taihei should have filed its Petition for Review not later than **February 27, 2014 and May 22, 2014** for the 3rd and 4th quarters of 2011. Clearly, its Petition for Review filed only on **July 10, 2019** is way beyond the 120+30-day mandatory and jurisdictional period.

In fact, even granting for the sake of argument that Taihei was allowed an extension by the CIR to submit complete supporting documents, and Taihei submitted documents until **December 31, 2013** *(the last day of the two-year prescriptive period in line with the limitation provided in the aforesaid Total Gas case)* in relation to its claims for the 4th quarter of 2011, the 120-day period ends on **April 30, 2014**, and, Taihei, therefore, had only until **May 30, 2014** to elevate its claim before this Court. Since Taihei filed its Petition for Review only on **July 10, 2019,** the same was clearly filed out of time and this Court has no jurisdiction over it.

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[34] Item No. 11, I. Nature of Petition and Anteceedents Proceedings, Petition for Review, CTA EB No. 2331 Docket, p. 3.
[35] Supra note 27.

RR No. 1-2017 did not create an exception to the 120+30 day mandatory and jurisdictional period

Taihei insists that the cases cited by the CIR and the Court in Division were decided prior to the issuance of RR No. 1-2017, which repealed RMC No. 54-2014. According to Taihei, RMC No. 54-2014 should not have been given retroactive application since a circular should not prejudice the taxpayer.

Contrary to Taihei's proposition, the Court *En Banc* finds that RR No. 01-2017 did not create an exception to the 120+30-day mandatory and jurisdictional period. Instead, it was issued "to give effect to the doctrinal rule laid down in the aforecited *[Pilipinas Total Gas, Inc.]* and to afford fair and adequate relief to taxpayers whose claims were 'deemed denied' as a result of the retroactive application of RMC No. 54-2014"[36] by providing that claims of tax refund or credit filed before June 11, 2014 shall continue to be processed administratively.

Sections 2 and 3 of RR No. 01-2017 state:

> "SECTION 2. Scope. — Pursuant to the provisions of Section 244, in relation to Section 246 and Section 112 of the Tax Code, as amended, these Regulations are issued to give effect to the doctrinal rule laid down in the aforecited Pilipinas Total Gas case and to afford fair and adequate relief to taxpayer-claimants whose claims were "deemed denied" as a result of the retroactive application of RMC No. 54-2014. For this purpose, and consistent with the judicial "summation of rules" decreed to be "made applicable to claims of tax credit/refund filed before June 11, 2014," **such claims filed prior to RMC No. 54-2014 shall continue to be processed administratively**.
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> SECTION 3. Processing of Administrative Claims. — VAT claims filed and pending prior to the effectivity of RMC 54-2014, the claims solely covered by these Regulations, shall be processed and approved in accordance with the following rules:
>
> 1. The claimant-taxpayer, under Section 112 (A) of the Tax Code, as amended, has two (2) years after the close of the taxable quarter when the sales were made, to apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales. Thus, before the administrative claim is barred by prescription, the taxpayer must have submitted his complete documents in support of the application filed. This is because, it is upon the complete submission of his documents in

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[36] Section 2, RR No. 1-2017.

> support of his application that it can be said that the application was, "officially received" as clarified under RMC No. 49-2003.
>
> 2. In all cases, whatever documents a taxpayer intends to file to support his claim must be completed within the two-year period under Section 112 (A) of the Tax Code, as amended, and the Commissioner, or his duly authorized representative, should have decided on the claim for tax credit or refund within 120 days from the date of submission of complete documents, or from the date filing of the application, if the claimant-taxpayer did not submit additional documents.
>
> Hence, **pending administrative claims prior to the effectivity of RMC No. 54-2014 shall be processed by the concerned offices based on available documents submitted by the claimant-taxpayer within the aforesaid statutory two-year period**. For this purpose, the result shall be communicated in writing by the concerned revenue official." *(Boldfacing supplied)*

The Court in Division did not err in applying the rules laid down in *Pilipinas Total Gas Inc.* as adopted by RR No. 1-2017, which Taihei invokes.

RR No. 01-2017 did not and could not amend Section 112 of the NIRC of 1997, as amended. It is an elementary rule that administrative rules and regulations enacted by administrative bodies to implement the law which they are entrusted to enforce have the force of law and are entitled to great weight and respect. These implementations of the law, however, must not override, supplant, or modify the law but must remain consistent with the law they intend to implement.[37] More so in this instance, when there is nothing in the revenue regulation relied upon that remotely suggests such grant of claimed exception.

All told, Taihei failed to show that the Court in Division committed reversible error to warrant a modification, much more reversal, of the challenged Resolutions.

WHEREFORE, premises considered, the instant Petition for Review is **DENIED** for lack of merit. The Resolutions dated February 3, 2020 and July 14, 2020, both rendered by the Court in Division, are hereby **AFFIRMED**.

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[37] Secretary of Finance Cesar V. Purisima and Commissioner of Internal Revenue Kim S. Jacinto-Henares vs. Philippine Tobacco Institute, Inc., G.R. No. 210251, April 17, 2017.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

WE CONCUR:

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, 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