Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

SECOND DIVISION

SONOMA SERVICES, INC.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 7757

For: Refund or Issuance of a Tax Credit Certificate

Present:
CASTAÑEDA, JR., Chairperson
CASANOVA, and
MINDARO-GRULLA, JJ.

Promulgated:
SEP 0 2 2011
1:40 p.m.

x--x

DECISION

MINDARO-GRULLA, J.:

This is a Petition for Review filed on April 10, 2008 by Sonoma Services, Inc. as petitioner against the Commissioner of Internal Revenue (CIR) as respondent, for the Court in Division, pursuant to Rule 4, Section 3 (a) (2), in relation to Rule 8, Section 4(a), of the Revised Rules of the Court of Tax Appeals (RRCTA).

Petitioner prays therein that this Court render judgment ordering respondent to refund or issue a tax credit certificate in its favor in the amount of P5,070,932.00, representing unutilized creditable withholding taxes for the taxable year 2005.

Petitioner Sonoma Services, Inc. is a corporation duly organized and existing under the laws of the Republic of the Philippines, with principal place of business at the 35th Floor, Tower One and Exchange Plaza, Ayala Triangle, Ayala Avenue, Makati City. It was incorporated with the primary purpose of carrying on and conducting a general services business with any party, including the rendering of management and allied services within the limits allowed by law, including office and clerical support services, maintenance or repair work upon any and every kind of property, to enter into and execute contracts therefore or relating thereto.[1]

Respondent is the duly appointed Commissioner of Internal Revenue, vested with authority to carry out all the functions, duties, and responsibilities of said office, including, *inter alia*, the power to decide, approve, and grant refunds and/or tax credits of overpaid or erroneously paid or collected internal revenue taxes. She presently holds office at the 5th Floor, BIR National Office Building, Agham Road, Diliman, Quezon City.

On April 17, 2006, petitioner filed with the Bureau of Internal Revenue (BIR) its original Annual Income Tax Return for the taxable year 2005, wherein it indicated its choice to claim a refund of its excess and unutilized creditable withholding taxes for the taxable year 2005.[2]

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[1] Pars. 1 and 3, Admitted Facts, Joint Stipulation of Facts and Issues, Docket, p. 66
[2] Exhibits "D", "D-1", and "D-2"

On June 1, 2006, petitioner filed with the BIR its Amended Annual Income Tax Return for 2005, wherein it indicated its option to claim the refund of its excess and unutilized creditable withholding taxes for 2005.[3]

On November 17, 2006, petitioner filed with the BIR RDO No. 50 its administrative claim for refund of excess creditable withholding taxes for the taxable year 2005 in the amount of P5,070,932.00.[4]

On April 10, 2008, due to inaction on the part of the BIR, petitioner filed the instant Petition for Review.

On May 19, 2008, respondent filed an Answer, stating the following Special and Affirmative Defenses[5]:

> "4. Assuming but without admitting that Petitioner filed a claim for refund, the same is still subject to investigation by the Bureau of Internal Revenue;
>
> 5. Petitioner failed to demonstrate that the tax, which is subject of this case, was erroneously or illegally collected;
>
> 6. Taxes paid and collected are presumed to be made in accordance with the laws and regulations, hence, not creditable or refundable;
>
> 7. It is incumbent upon the Petitioner to show that it has complied with the provisions of Sections 204(C) in relation to Section 229 of the 1997 Tax Code, as amended;
>
> 8. In an action for tax credit or refund, the burden is upon the taxpayer to prove that it is entitled thereto, and failure to discharge the said burden is fatal to the claim *(Emmanuel & Zenaida Aguilar v. Commissioner, CA-GR No. Sp. 16432, March 30, 1990 cited in Aban, Law of Basic Taxation in the Philippines, 1st Edition, p. 206)*;

[3] Exhibit "E"
[4] Exhibit "A"
[5] Docket, p. 46

> 9. Claims for refund are construed strictly against the claimant, the same partake the nature of exemption from taxation, *(Commissioner of Internal Revenue vs. Ledesma, 31 SCRA 95)* and as such, they are looked upon with disfavor. *(Western Minolco Corp. vs. Commissioner of Internal Revenue, 124 SCRA 121).*"

On May 27, 2008, petitioner filed its Pre-Trial Brief.

On May 29, 2008, respondent filed a Pre-Trial Brief.

On June 24, 2008, petitioner and respondent filed their Joint Stipulation of Facts and Issues.

On June 27, 2008, this Court approved the Joint Stipulation of Facts and Issues, and pre-trial was considered terminated.

During trial, petitioner presented testimonial and documentary evidence in support of its claim. Petitioner's two (2) witnesses were Vanessa I. Maturana and Katherine O. Constantino. Thereafter, petitioner formally offered its evidence, and with their admission, formally rested its case.

The documentary evidence formally offered are as follows:

Exhibits	**Description**
A	Petitioner's letter dated November 16, 2006 addressed to Mr. Cesar Charlie C. Lim of the BIR, RDO No. 50
B	Petitioner's Annual Income Tax Return (ITC) for calendar year (CY) ending December 31, 2003
C	Petitioner's Annual ITR for the CY ending December 31, 2004
D	Petitioner's Tentative Annual ITR for the CY ending December 31, 2005

D-1	Stamp mark of the BIR, RDO No. 50, showing the date "April 17, 2006" as the date of filing of petitioner's Tentative Annual ITR for CY 2005
D-2	Tick mark ("x") appearing on the box next to the words "To be refunded" below Line 31 of petitioner's Tentative Annual ITR for CY 2005
D-3	Petitioner's audited financial statements for CY 2005
E	Petitioner's Amended Annual ITR for the CY ending December 31, 2005
E-1	Line 14 of the Amended Annual ITR
E-2	Line 27 of the Amended Annual ITR
E-3	Line 31 of the Amended Annual ITR
E-4	Tick mark ("x") appearing on the box next to the words "To be refunded" below Line 31 of petitioner's Amended Annual ITR for CY 2005
F	Petitioner's Annual ITR for the CY ending December 31, 2006
F-1	Line 28A of the Annual ITR
G	Breakdown of petitioner's revenues for CY 2005
H	Summary of petitioner's Creditable Withholding Taxes for CY 2003
H-1	CWT Certificate issued by Jaime Zobel de Ayala to petitioner for the 2nd quarter of CY 2003
H-2	CWT Certificate issued by Jaime Augusto Zobel de Ayala to petitioner for the 2nd quarter of CY 2003
H-3	CWT Certificate issued by Fernando Zobel de Ayala to petitioner for the 2nd quarter of CY 2003
H-4	CWT Certificate issued by Beatriz Susana Urquijo to petitioner for the 2nd quarter of CY 2003
H-5	CWT Certificate issued by Patricia Zobel de Ayala to petitioner for the 2nd quarter of CY 2003

H-6	CWT Certificate issued by Cristina Suarez de Puga to petitioner for the 2nd quarter of CY 2003
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H-8	CWT Certificate issued by Sofia Elizalde to petitioner for the 2nd quarter of CY 2003
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K	Sworn Statement of Ms. Vanessa I. Maturana dated July 4, 2008
K-1	Ms. Maturana's signature appearing on page 7 of the Sworn Statement
K-2	Submission dated July 4, 2008 covering the Sworn Statement of Ms. Maturana

L	Sworn Statement of Ms. Vanessa I. Maturana dated August 21, 2008
L-1	Ms. Maturana's signature appearing on page 14 of the Sworn Statement
L-2	Submission dated August 21, 2008 covering the Sworn Statement of Ms. Maturana
M	Sworn Statement of Ms. Katherine O. Constantino dated January 23, 2009
M-1	Ms. Constantino's signature appearing on page 20 of the Sworn Statement
M-2	Submission dated January 23, 2009 covering the Sworn Statement of Ms. Constantino
AA	ICPA's Report dated January 19, 2009
AA-1	Signature of Ms. Katherine O. Constantino appearing on page 32 of the Report
BB-1 to BB-22	Management Services Agreements between petitioner and its withholding agents-clients for CY 2005
CC-1 to CC-6	Cost Recovery Agreements between petitioner and its withholding agents-clients for CY 2005
DD-1 to DD-11	General Ledgers of petitioner for CY 2005
EE	Reclassifying entry on Recovery on Costs for CY 2005
FF-1 to FF-85	Official receipts covering the administration fees received by petitioner in CY 2005
GG (including GG-1 to GG-12) to BBB (including BBB-1 to BBB-12) *inclusive of sub- markings*	Annual Information Return of Creditable Income Taxes Withheld (Expanded)/Income Payments Exempt Withholding Tax(BIR Form 1604-E), Monthly Remittance Return of Creditable Income Taxes Withheld (Expanded) (BIR Form 1601-E), and BTR-BIR Deposit Slips/Official Receipts covering the withholding taxes remitted by petitioner's withholding agents-clients for CY 2005
CCC-1 to CCC-21	Management Services Agreements between petitioner and its withholding agents-clients for CY 2003

DDD-1 to DDD-4	Cost Recovery Agreements between petitioner and its withholding agents-clients for CY 2003
EEE	Audited Financial Statements of petitioner for CY 2003
FFF	Breakdown of petitioner's revenues for CY 2003
GGG-1 to GGG-10	General Ledgers of petitioner for CY 2003
HHH	Sworn Statement of Ms. Marivic F. Lao dated October 18, 2007
III-1 to III-55	Official receipts covering the administration fees received by the petitioner in CY 2003
JJJ-1 to JJJ-6	Cash receipts voucher covering the administration fees received by petitioner in CY 2003
KKK (including KKK-1to KKK-12) to EEEE (including EEEE-1 to EEEE-3) *inclusive of sub- markings*	Annual Information Return of Creditable Income Taxes Withheld (Expanded)/Income Payments Exempt Withholding Tax(BIR Form 1604-E), Monthly Remittance Return of Creditable Income Taxes Withheld (Expanded) (BIR Form 1601-E), and BTR-BIR Deposit Slips/Official Receipts covering the withholding taxes remitted by petitioner's withholding agents-clients for CY 2003
FFFF	Audited Financial Statements of petitioner for CY 2004
GGGG	Breakdown of petitioner's revenues for CY 2004
HHHH-1 to HHHH-9	General Ledgers of petitioner for CY 2004
IIII	Reclassifying entry on Recovery on Costs for CY 2004
JJJJ-1 to JJJJ-168	Official receipts covering the administration fees received by petitioner in CY 2004
KKKK-1to KKKK-2	Management Services Agreements between petitioner and its withholding agents-clients for CY 2004
LLLL-1to LLLL-7	Cost Recovery Agreements between petitioner and its withholding agents-clients for CY 2004
MMMM (including	Annual Information Return of Creditable Income Taxes Withheld (Expanded)/Income Payments Exempt

MMMM-1to MMMM-12) to HHHHH (including HHHHH-1 to HHHHH-11), *inclusive of sub-markings*	Withholding Tax(BIR Form 1604-E), Monthly Remittance Return of Creditable Income Taxes Withheld (Expanded) (BIR Form 1601-E), and BTR-BIR Deposit Slips/Official Receipts covering the withholding taxes remitted by petitioner's withholding agents-clients for CY 2004

Respondent did not present any evidence.[6]

On November 25, 2010, the case was deemed submitted for decision considering the Memorandum[7] and Supplemental Memorandum[8] filed by petitioner on February 8, 2010 and November 18, 2010, respectively, and the report of the Records Division that respondent did not file a Memorandum.[9]

The issues[10] as stated in the Joint Stipulation of Facts and Issues are the following:

> "1. Whether or not petitioner's withholding tax credits for CY 2005 in the amount of P5,070,932.00 are duly substantiated by documentary evidence.
>
> 2. Whether or not the income from which the subject creditable income taxes were withheld were reported as part of petitioner's revenues in its Annual Income Tax Return for CY 2005.
>
> 3. Whether or not petitioner has excess and unutilized creditable withholding taxes in the amount of P5,070,932.00 for CY 2005.
>
> 4. Whether or not petitioner applied its excess creditable withholding taxes for CY 2005 against its income tax liability in the succeeding taxable year/s.

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[6] Docket, p. 503
[7] Docket, pp. 508-525
[8] Docket, pp. 581-588
[9] Docket, p. 589
[10] Docket, pp. 67-68

5. Whether or not petitioner filed its administrative and judicial claims for refund of excess creditable withholding taxes for CY 2005 within the two-year prescriptive period provided in Section 204(C) of the National Internal Revenue Code (the 'Tax Code').

6. Whether or not petitioner is entitled to its claim for refund or issuance of TCC for its excess and unutilized creditable withholding taxes for CY 2005 in the amount of P5,070,932.00."

The foregoing issues can be summarized as follows:

> Whether or not petitioner is entitled to its claim for refund or issuance of a tax credit certificate in the amount of P5,070,932.00, representing its excess and unutilized creditable withholding taxes for the taxable year 2005.

The petition is meritorious.

Section 76 of the National Internal Revenue Code (NIRC) of 1997, as amended, provides:

> "SEC. 76. *Final Adjustment Return.* — Every corporation liable to tax under Section 27 shall file a final adjustment return covering the total taxable income for the preceding calendar or fiscal year. If the sum of the quarterly tax payments made during the said taxable year is not equal to the total tax due on the entire taxable income of that year, the corporation shall either:
>
> (A) Pay the balance of tax still due; or
> (B) Carry-over the excess credit; or
> (C) Be credited or refunded with the excess amount paid, as the case may be.
>
> In case the corporation is entitled to a tax credit or refund of the excess estimated quarterly income taxes paid, the excess amount shown on its final adjustment return may be carried over and credited against the estimated quarterly income tax liabilities for the taxable quarters of the succeeding taxable years. Once the option to carry-over and apply the excess quarterly income tax against income tax due for the taxable quarters of the succeeding taxable years has been made, such option shall be

considered irrevocable for that taxable period and no application for cash refund or issuance of a tax credit certificate shall be allowed therefor."

The above-quoted provision of law provides for two options to a taxable corporation whose total quarterly income tax payments in a given taxable year exceed its total income tax due, namely:

(1) filing of a tax refund (either in the form of cash or tax credit certificate); or

(2) availment of a tax credit.

In the first option, any tax on income that is paid in excess of the amount due the government may be refunded, provided that the taxpayer properly applies for the refund.

The second option works by applying the refundable amount, as shown in the Final Adjustment Return of a given taxable year, against the estimated quarterly income tax liabilities of the succeeding taxable year. However, once the carry-over option is taken, actually or constructively, it becomes irrevocable for that taxable period.[11] The phrase "for that taxable period" refers to the taxable year when the excess income tax, subject of the option, was acquired by the taxpayer.[12]

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[11] Philam Asset Management, Inc. vs. Commissioner of Internal Revenue, G.R. Nos. 156637/162004, December 14, 2005; Systra Philippines, Inc. vs. Commissioner of Internal Revenue, G.R. No. 176290, September 21, 2007

[12] Commissioner of Internal Revenue vs. Bank of the Philippine Islands, G.R. No. 178490, July 7, 2009

In exercising its option, the corporation must signify in its annual corporate adjustment return (by marking the option box provided in the BIR form) its intention either to carry over the excess credit or to claim a refund. To facilitate tax collection, these remedies are in the alternative and the choice of one precludes the other.[13]

A review of petitioner's amended Annual Income Tax Return[14] for the taxable year 2005 shows that petitioner had total tax credits in the amount of P6,737,810.00, which consisted of the prior year's excess credits in the amount of P1,666,878.00 and creditable taxes withheld during the year in the amount of P5,070,932.00, to wit:

Prior Year's Excess Credits		P 1,666,878.00
Creditable Taxes Withheld		
for the First Three Quarters	P 3,867,150.00	
for the Fourth Quarter	1,203,782.00	5,070,932.00
Total Tax Credits		**P 6,737,810.00**

The records reveal that the prior year's excess credits of P1,666,878.00 originated from the creditable taxes withheld for the year 2003 in the amount of P2,506,600.00[15], after deducting therefrom the income tax due for the taxable years 2003 and 2004 in the respective amounts of P289,502.00 and P550,220.00, as shown hereunder:

[13] Philippine Bank of Communications vs. Commissioner of Internal Revenue, *et al.*, G.R. No. 112024, January 28, 1999
[14] Exhibit "E"
[15] Exhibits "H-1" to "H-45", as summarized in Exhibit "H"

Exhibit	Taxable Year	Income Tax Due	Prior Year's Excess Credits	Balance Due/Refundable	CWT for the Year	Excess CWT End of the Year
"B"	2003	289,502.00	-	289,502.00	2,506,600.00	2,217,098.00
"C"	2004	550,220.00	2,217,098.00	1,666,878.00	5,188,970.00	6,855,848.00

The prior year's excess credits of P1,666,878.00 was applied against petitioner's income tax due for the year 2005 in the amount of P1,029,302.00[16], leaving the amount of P637,576.00 prior year's excess credits and creditable taxes withheld during the year 2005 in the amount of P5,070,932.00[17], totaling P5,708,508.00 unutilized as of December 31, 2005, as shown also hereunder:

Prior Year's Excess Credits	P 1,666,878.00
Less: Income Tax Due	1,029,302.00
Balance of Prior Year's Excess Credits	P637,576.00
Add: Creditable Taxes Withheld During the Year	5,070,932.00
Unutilized Excess Tax Credits as of December 31, 2005	**P 5,708,508.00**

Since petitioner marked the option "To be refunded" in its Annual Income Tax Return[18] for the taxable year 2005 (both original and amended) and reflected only the amount of P637,576.00 as "Prior Year's Excess Credits" in its Quarterly Income Tax Returns[19] and Annual Income Tax Return[20] for the taxable year 2006, the unutilized creditable withholding taxes for the taxable year 2005 in the amount of

[16] Exhibit "E-2"
[17] Exhibit "E-3"
[18] Exhibits "D-2" and "E-4"
[19] Line 29A, Exhibits "N", "N-1", "O", "O-1", "P", and "P-1"
[20] Exhibit "F-1"

P5,070,932.00 may be the subject of a claim for refund under Section 76 of the NIRC of 1997, as amended.

In accordance with revenue regulations issued by respondent and cases[21] decided by the Supreme Court, the refund of excess creditable withholding taxes is dependent on petitioner's compliance with the following requirements:

1. That the claim for refund was filed within the two-year prescriptive period as provided under Section 204(C) in relation to Section 229 of the NIRC of 1997;

2. That the fact of withholding is established by a copy of a statement duly issued by the payor (withholding agent) to the payee, showing the amount paid and the amount of tax withheld therefrom; and

3. That the income upon which the taxes were withheld were included in the return of the recipient.

Anent the issue of timely filing of the refund claim, the applicable provisions are Sections 204(C) and 229 of the National Internal Revenue Code which provide:

> "SEC. 204. *Authority of the Commissioner to Compromise, Abate and Refund or Credit Taxes.* – The Commissioner may -
>
> xxx xxx xxx
>
> (C) Credit or refund taxes erroneously or illegally received or penalties imposed without authority, refund the value of internal revenue stamps when they are returned in good condition by the purchaser, and, in his discretion, redeem or change unused stamps that have been rendered unfit for use and refund their

[21] Section 2.58, Revenue Regulations No. 2-98, as amended; Citibank N.A. vs. Court of Appeals, *et al.*, G.R. No. 107434, October 10, 1997; ACCRA Investments Corporation vs. The Honorable Court of Appeals, *et al.*, G.R. No. 96322, December 20, 1991

value upon proof of destruction. No credit or refund of taxes or penalties shall be allowed unless the taxpayer files in writing with the Commissioner a claim for credit or refund within two (2) years after the payment of the tax or penalty: *Provided, however,* That a return filed showing an overpayment shall be considered as a written claim for credit or refund."

"SEC. 229. *Recovery of Tax Erroneously or Illegally Collected.* - No suit or proceeding shall be maintained in any court for the recovery of any national internal revenue tax hereafter alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessively or in any manner wrongfully collected, until a claim for refund or credit has been duly filed with the Commissioner; but such suit or proceeding may be maintained, whether or not such tax, penalty, or sum has been paid under protest or duress.

In any case, no such suit or proceeding shall be filed after the expiration of two (2) years from the date of payment of the tax or penalty regardless of any supervening cause that may arise after payment: *Provided, however,* That the Commissioner may, even without a written claim therefor, refund or credit any tax, where on the face of the return upon which payment was made, such payment appears clearly to have been erroneously paid."

Petitioner has two years from the filing of the Final Adjustment Return within which to file a claim for refund of excess creditable income taxes withheld both in the administrative and judicial levels.[22] In this case, the claim covers the taxable year 2005 for which petitioner filed its original Annual Income Tax Return on April 17, 2006.[23] Counting from this date, the administrative claim filed by petitioner on November 17, 2006,[24] as well as the Petition for Review filed on April 10, 2008, fell within the two-

[22] ACCRA Investments Corporation vs. The Honorable Court of Appeals, *et al..*, G.R. No. 96322, December 20, 1991
[23] Exhibit "D-1"
[24] Exhibit "A"

year prescriptive period. This shows that petitioner has complied with the first requirement.

As regards the second requisite, petitioner presented Certificates of Creditable Tax Withheld at Source [25] duly issued to it by various withholding agents for the year 2005, reflecting creditable withholding taxes in the total amount of P5,070,932.16.[26] Thus, petitioner satisfied the second requirement.

In order to prove compliance with the third requirement, petitioner submitted certificates showing that the creditable taxes of P5,070,932.00 were withheld on income payments received by petitioner for the year 2005 amounting to P34,356,214.37.[27] However, petitioner's summary indicates a lower amount of P34,298,903.00 income payments,[28] the difference of P57,311.37 being attributable to the discrepancy in the amount of income payment from San Puente Holdings, Inc. as recorded in petitioner's books per official receipt issued[29] and per BIR Form No. 2307.[30] On the other hand, petitioner's declared gross income in its Annual Income Tax Return for the same year amounted to P34,656,484.00[31]. Petitioner presented a Breakdown of Revenues, to wit:[32]

[25] Exhibits "J-1" to "J-77"
[26] Page 2, Exhibit "J"
[27] Annex 1, Exhibit "AA"
[28] Page 2, Exhibit "J"
[29] Exhibit "FF-77"
[30] Exhibit "J-75"
[31] Line 19C, Exhibit "E"

	Per 2307	ITR
Income on loans		P 1,677,157.00
Miscellaneous Income		12,524.00
Administration Fee		
For the year 2005	P 32,966,803.00	32,966,803.00
Recovery cost for the year 2005	1,332,100.00	
Total	**P 34,298,903.00**	**P 34,656,484.00**

The Court-commissioned Independent Certified Public Accountant explained the difference of P1,332,100.00 as follows: [33]

> "The difference was due to Administration fee-Recovery on Cost which was presented in the income tax return and financial statements as a reduction to 'Rental expense' and 'Miscellaneous expense'.
>
> Recoveries on Cost were rental and depreciation expenses shared by the Petitioner's managed companies in accordance with their *Cost Recovery Agreements* (to be presented as **Exhibits CC-1 to CC-6**). Recoveries on Cost were collected with service fees and thus were initially recorded as 'Administration Fees' (to be presented as **Exhibit DD-1**). A *reclassifying entry* (to be presented as **Exhibit EE**) was made on December 31, 2005 wherein the recovery on cost amount recorded in 'Administration fee' in the amount of P1,332,100 was reclassified as a credit (deduction) to 'Rental Expense' in the amount of P1,302,000 and 'Miscellaneous Expense' in the amount of P30,100 (General ledgers to be presented as **Exhibits DD-2 and DD-3**, respectively). The breakdown of these recovery cost is shown in **Annex 3**. xxx"

In fine, petitioner has established that its income upon which the creditable income taxes of P5,070,932.00 were withheld was included in its income tax return, thus, petitioner is entitled to a refund of the excess creditable withholding taxes for the taxable year 2005 in the said amount of P5,070,932.00.

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[32] Exhibit "G"
[33] Page 8, Exhibit "AA"

WHEREFORE, premises considered, the Petition for Review is hereby **GRANTED**. Accordingly, respondent is **ORDERED TO REFUND** or **TO ISSUE A TAX CREDIT CERTIFICATE** to petitioner in the amount of **FIVE MILLION SEVENTY THOUSAND NINE HUNDRED THIRTY-TWO PESOS (P5,070,932.00)**, representing excess and unutilized creditable withholding taxes for the taxable year 2005.

SO ORDERED.

CIELITO N. MINDARO-GRULLA
Associate Justice

WE CONCUR:

JUANITO C. CASTAÑEDA, JR.
Associate Justice

CAESAR A. CASANOVA
Associate Justice

ATTESTATION

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

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's Division.

ERNESTO D. ACOSTA
Presiding Justice