REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA EB NO. 2951** (CTA CASE NO. 10261)
	Present:
- versus -	**RINGPIS-LIBAN,** *P.J.,* **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** and **ANGELES,** *JJ.*
PHILIPPINE MINING SERVICE CORPORATION, *Respondent.*	Promulgated: JAN 16 2026 4:30pm

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DECISION

ANGELES, J.:

Before the Court *En Banc* is a *Petition for Review*[1] filed by the Commissioner of Internal Revenue (petitioner) against Philippine Mining Service Corporation (respondent), seeking the reversal of the March 13, 2024 *Decision*[2] (Assailed Decision) and the July 03, 2024 *Resolution*[3] (Assailed Resolution) of the Special First Division (Court in Division) in CTA Case No. 10261, entitled *Philippine Mining Service Corporation v. Commissioner of Internal Revenue*, the dispositive portions of which respectively read:

Decision dated March 13, 2024:

> Accordingly, the instant Petition for Review is **PARTIALLY GRANTED**. Respondent is **ORDERED TO REFUND OR ISSUE TAX CREDIT CERTIFICATE** in favor of petitioner the

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[1] EB Docket, pp. 1 to 13.
[2] EB Docket, pp. 22 to 70; Penned by Associate Justice Catherine T. Manahan, concurred by then Presiding Justice Roman G. Del Rosario and Associate Justice Marian Ivy F. Reyes-Fajardo.
[3] EB Docket, pp. 72 to 75.

amount of **₱18,951,788.25**, representing petitioner's unutilized input VAT attributable to its zero-rated sales for the CY 2018.

SO ORDERED.

Resolution dated July 03, 2024:

FOR THESE REASONS, respondent's *Motion for Partial Reconsideration (Re: Decision promulgated 13 March 2024)* is **DENIED** for lack of merit.

SO ORDERED.

THE PARTIES

Petitioner is the duly appointed Commissioner of Internal Revenue (CIR) vested with the authority to act as such, including, *inter alia*, the power to decide disputed assessments, refunds of internal revenue taxes, fees, or other charges, penalties in relation thereto, or other matters arising under the tax laws. He holds office at the Bureau of Internal Revenue (BIR) National Office Building, Diliman, Quezon City.[4]

Respondent Philippine Mining Service Corporation (PMSC) is a corporation duly organized and existing under the laws of the Republic of the Philippines. Its present office address is at 5th Floor Mercedes-Benz Tower, Mindanao Avenue, Cebu Business Park, Cebu City.[5]

ANTECEDENTS (ADMINISTRATIVE LEVEL)

In the assailed *Decision*, the Court in Division states the factual background of this case, to wit:

> On November 8, 2019, PMSC filed with the VAT Credit Audit Division of the BIR (BIR VCAD) an Application for Tax Credits/Refund (BIR Form No. 1914), to request for the refund of the total amount of ₱133,915,901.59 covering the period from January 1, 2018 to December 31, 2018.
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> In accordance with the first paragraph of Section 112(C) of the Tax Code and RMC 47-2019, the CIR had ninety (90) days from petitioner's submission of complete documents, or until February 3, 2020, to decide on PMSC's claim for tax refund.

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[4] EB Docket, Petition for Review, p. 2.
[5] *Id.*

On January 9, 2020, or before the lapse of the 90-day period, the duly-authorized representative of the CIR, Deputy Commissioner — Operations Group Arnel S.D. Guballa (DCIR-OG Guballa) issued a decision partially granting and denying PMSC's claim in the amount of ₱99,146,898.93 (VAT Refund Notice). PMSC received the decision of DCIR-OG Guballa on January 23, 2020.

The CIR disallowed the amount of ₱34,769,002.66 from PMSC's claim, to wit:

Total amount claim		₱ 133,915,901.59
Deductions from claim		
Less:	Non-compliance with invoicing	(6,023, 907.45)
	Big-ticket disallowances	(3,026,553.52)
	ITS verification	(42,916.81)
	Deferred input tax (DIT) not reflected in the VAT returns	(949,582.71)
	Overclaimed input tax per BIR Form No. 1914 as against QVRs	(68,884.02)
	Additional DIT from purchases of capital goods exceeding ₱1M	(6,015,536.91)
	Output VAT on related party transactions	(598,545.57)
	Final withholding VAT on related party transactions	(2,094,345.36)
	Allocated input VAT on exports sales with insufficient documentations	(15,923,730.32)
	Compromise penalty for supplying incorrect information in QVRs	(25,000.00)
Total deductions from claim		(34,769,002.66)
Total amount approved for refund		₱ 99,146,898.93

PROCEEDINGS BEFORE THE COURT IN DIVISION

Respondent then filed its *Petition for Review* on February 21, 2020 before this Court in Division,[6] assailing only the disallowance in the amount of ₱24,643,307.43. The case was docketed as CTA Case No. 10261.

[6] Docket (CTA Case No. 10261) – Vol. I, pp. 7 to 33.

Petitioner posted his *Answer* on September 14, 2020,[7] interposing certain special and affirmative defenses.

Trial then ensued.

As already mentioned, on March 13, 2024, this Court's Special First Division promulgated the assailed *Decision*,[8] partially granting respondent's *Petition for Review*.

Aggrieved, petitioner filed his *Motion for Partial Reconsideration (Re: Decision promulgated 13 March 2024)* on March 20, 2024,[9] to which respondent filed its *Comment (To Respondent's Motion for Partial Reconsideration dated 25 March 2024)* on April 24, 2024.[10] However, as already intimated, the same was denied in the assailed *Resolution* dated July 03, 2024.[11]

PROCEEDINGS BEFORE THIS COURT *EN BANC*

Petitioner personally filed the present *Petition for Review* on July 18, 2024.[12]

Respondent filed its *Comment/Opposition (to Petitioner's Petition for Review dated 09 July 2024)* on August 16, 2024.[13]

Thereafter, the present case was submitted for decision on September 04, 2024.[14]

ASSIGNMENT OF ERRORS

In the present *Petition for Review*, petitioner assigns the following error allegedly committed by the Court in Division for this Court's *En Banc* resolution, *viz.*:

WHETHER OR NOT THE SPECIAL FIRST DIVISION OF THE HONORABLE COURT ERRED IN PARTIALLY

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[7] Docket (CTA Case No. 10261) – Vol. I, pp. 127 to 132.
[8] EB Docket, pp. 22 to 70; Docket (CTA Case No. 10261) – Vol. II, pp. 1047 to 1095.
[9] Docket (CTA Case No. 10261) – Vol. II, pp. 1096 to 1107.
[10] Docket (CTA Case No. 10261) – Vol. II, pp. 1111 to 1118.
[11] EB Docket, pp. 72 to 75; Docket (CTA Case No. 10261) – Vol. II, pp. 1123 to 1126.
[12] EB Docket, pp. 1 to 16.
[13] EB Docket, pp. 77 to 87.
[14] *Minute Resolution* dated September 04, 2024.

GRANTING RESPONDENT'S CLAIM FOR REFUND AND/OR ISSUANCE OF A TAX CREDIT CERTIFICATE REPRESENTING ALLEGED UNUTILIZED INPUT VAT ATTRIBUTABLE TO ZERO-RATED SALES FOR THE CALENDAR YEAR 2018 IN THE AMOUNT OF ₱18,951,788.25.

ARGUMENTS OF THE PARTIES

Petitioner's arguments

Petitioner argues that: *(1)* since he rendered a Decision in the administrative level, this Court in Division's jurisdiction becomes strictly appellate in nature, invoking the ruling of the Supreme Court in the case of *Pilipinas Total Gas, Inc. vs. Commissioner of Internal Revenue* (*Pilipinas Total Gas*);[15] *(2)* no sufficient proof was submitted to show that its affiliate, to whom respondent rendered services, is not doing business in the Philippines; *(3)* the claimant has the burden of proof to establish the factual basis of his claim for tax credit or refund; and *(4)* a tax refund is in the nature of a tax exemption which must be construed *strictissimi juris* against the taxpayer.

Respondent's counter-arguments

Respondent, for his part, contends that: *(1)* the *Petition for Review* fails to ascribe any reversible error, its arguments having already resolved on the merits; *(2)* the ruling in the *Pilipinas Total Gas* case does not apply to the instant case; and *(3)* respondent fully substantiated its claim for tax refund of unutilized input VAT.

RULING OF THE COURT *EN BANC*

The Court denies the *Petition for Review.*

The instant Petition for Review was filed on time.

Before resolving the merits, the Court must first determine whether the present *Petition* was filed within the prescribed period.

[15] G.R. No. 207112, December 08, 2015.

On July 09, 2024, petitioner received a copy of the assailed *Resolution*.[16] Petitioner therefore had fifteen (15) days from such receipt or until July 24, 2024 to file a *Petition for Review* with the Court *En Banc*, pursuant to Section 3(b), Rule 8 of the Revised Rules of the Court of Tax Appeals (RRCTA),[17] which provides:

> SEC. 3. *Who may appeal; period to file petition.* — xxx
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> (b) A party adversely affected by a decision or resolution of a Division of the Court on a motion for reconsideration or new trial may appeal to the Court by filing before it a petition for review **within fifteen days from receipt of a copy of the questioned decision or resolution**. Upon proper motion and the payment of the full amount of the docket and other lawful fees and deposit for costs before the expiration of the reglementary period herein fixed, the Court may grant an additional period not exceeding fifteen days from the expiration of the original period within which to file the petition for review. *(Emphasis supplied)*

On July 18, 2024, petitioner filed the instant *Petition for Review*.

Accordingly, the instant *Petition for Review* was timely filed.

Petitioner's reliance on the ruling in the* Pilipinas Total Gas *case is misplaced.

Petitioner argues that, since the CIR issued a VAT Refund Notice partially granting respondent's administrative claim and disallowing a portion thereof, the Court in Division should have acted in a strictly appellate capacity and confined its review to the documents submitted at the administrative level, citing *Pilipinas Total Gas*. Proceeding from this premise, petitioner insists that respondent should be barred from presenting any additional evidence not previously submitted to the BIR.

Respondent, on the other hand, maintains that *Pilipinas Total Gas* does not apply to the present case. In its *Comment*, respondent

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[16] EB Docket, p. 71.

[17] Rules of the Court of Tax Appeals – approved by the Supreme Court on November 22, 2005 (A.M. No. 05-11-07-CTA); Amendments to the 2005 Rules of Court of the Court of Tax Appeals – approved by the Supreme Court on September 16, 2008 (A.M. No. 05-11-07-CTA); and Additional Amendments to the 2005 Revised Rules of the Court of Tax Appeals – approved by the Supreme Court on February 10, 2009 (A.M. No. 05-11-07-CTA).

explains that *Pilipinas Total Gas* involved a taxpayer's failure to submit supporting documents despite a notice or request from the BIR.[18] Here, however, petitioner has neither alleged nor shown that respondent likewise failed to submit complete documentary requirements in response to any BIR notice or request at the administrative level, much less that any such failure was the basis for the disallowance of the refund claim.[19]

In *Pilipinas Total Gas*, the Supreme Court distinguished between judicial claims following an unsuccessful administrative claim and those arising from an adverse administrative determination grounded on the taxpayer's failure to submit the required documents despite notice or request, thus:[20]

> A distinction must, thus, be made between administrative cases appealed due to inaction and those dismissed at the administrative level due to the failure of the taxpayer to submit supporting documents. **If an administrative claim was dismissed by the CIR due to the taxpayer's failure to submit complete documents despite notice/request**, then the judicial claim before the CTA would be dismissible, not for lack of jurisdiction, but for the taxpayer's failure to substantiate the claim at the administrative level. **When a judicial claim for refund or tax credit in the CTA is an appeal of an unsuccessful administrative claim**, the taxpayer has to convince the CTA that the CIR had no reason to deny its claim. It, thus, becomes imperative for the taxpayer to show the CTA that not only is he entitled under substantive law to his claim for refund or tax credit, but also that he satisfied all the documentary and evidentiary requirements for an administrative claim. It is, thus, crucial for a taxpayer in a judicial claim for refund or tax credit to show that its administrative claim should have been granted in the first place. **Consequently, a taxpayer cannot cure its failure to submit a document requested by the BIR at the administrative level by filing the said document before the CTA.**[21] *(Emphases supplied)*

The Court explained that where the administrative claim is denied due to the taxpayer's failure to submit complete supporting documents that were required and duly demanded, the deficiency cannot be cured by belated submission at the judicial level, lest the administrative process be rendered meaningless and taxpayers be encouraged to file incomplete claims merely to meet deadlines and supplement later in court.[22] The same ruling, however, does not

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[18] EB Docket, p. 81.
[19] *Id.*
[20] *Supra* note 16.
[21] *Id.*
[22] *Id.*

operate as a blanket prohibition against the reception of evidence in judicial proceedings. Rather, it underscores that a taxpayer must be able to demonstrate, based on the record, that the administrative disposition had no factual or legal basis, and that the claim was duly substantiated in accordance with law and the governing regulations.

Applying these circumstances to the present case, petitioner's invocation of *Pilipinas Total Gas* is unavailing. The administrative action here was not a denial grounded on respondent's failure to submit the required documents despite a specific demand. Rather, petitioner's authorized representative issued a VAT Refund Notice partially granting the claim instead of directing respondent to submit additional supporting documents. Such a decision to partially grant respondent's refund claim necessarily proceeded from the documents and information already submitted and evaluated at the administrative level. In this context, petitioner cannot rely on *Pilipinas Total Gas* to imply a disqualifying lack of substantiation, absent a concrete showing that respondent failed to submit documents that were required and duly requested by the BIR, and that such failure was the basis for the disallowance.

It is a settled doctrine that he who alleges a fact has the burden of proving it, and a mere allegation is not evidence. In *Saguid v. Court of Appeals*, the Court held that the burden of proof lies with the party who asserts an affirmative issue. Thus, a party's allegations must be established by competent evidence, and the case must stand on the strength of that party's own proof and not upon the weakness of the opponent's defense.[23]

To recall, in respondent's *Petition for Review* before the Court in Division, respondent alleged that it submitted the documentary requirements under Annex "A.1" of RMC No. 47-2019 in support of its application for refund, as confirmed by Revenue Officer Kristine M. Albano, who was authorized under Tax Verification Notice No. TVN201800116176.[24] Based on the records, petitioner likewise did not require the submission of additional documents at the administrative level beyond those already checked and acknowledged in the *Revised Checklist of Mandatory Requirements on Claims for VAT Refund* marked as Annex "H."[25]

For more, petitioner's assertion remains conclusory. While petitioner generally invokes *Pilipinas Total Gas* to argue that

[23] G.R. No. 150611, June 10, 2003.
[24] Division Docket – Vol. I, p. 10.
[25] Division Docket – Vol. I, p. 105.

respondent allegedly introduced "new" documents, petitioner failed to identify with particularity which specific documents considered by the Court in Division were supposedly not submitted at the administrative level, and which material factual findings were allegedly reached on the basis of such documents. Without such specification, the Court has no basis to conclude that the Court in Division relied on evidence outside the submissions at the administrative level in a manner proscribed by *Pilipinas Total Gas*, or that the assailed *Decision* rested on a cure of a documentary deficiency that was the very basis of the administrative disallowance.

Further, petitioner's invocation of *Pilipinas Total Gas* to argue that respondent failed to duly comply with substantiation requirements cannot be entertained at this stage, as it was not timely raised before the Court in Division and, by petitioner's own posture, surfaced only in its *Memorandum*.[26] The records show that petitioner did not raise this argument in its *Answer*[27] and introduced it only in its *Memorandum*. Considering that the *Memorandum* is submitted at the final stage prior to submission of the case for decision, respondent was effectively deprived of a meaningful opportunity to respond to and address the argument, to the prejudice of its right to due process. In practical effect, this belated invocation is akin to an issue raised for the first time on appeal, as it was presented only when respondent no longer had a fair opportunity to meet it.

Settled is the rule that matters neither alleged in the pleadings nor raised in the proceedings below cannot be ventilated for the first time on appeal, being barred by estoppel. To rule otherwise would run counter to fair play and would violate the opposing party's right to due process.[28]

This principle applies with particular force in cases involving review of determinations made in the first instance, whether administrative or judicial. In *Aguinaldo Industries Corp. v. Commissioner of Internal Revenue*,[29] the Supreme Court explained that:

> To allow a litigant to assume a different posture when he comes before the court and challenge the position he had accepted at the administrative level, would be to sanction a procedure whereby the court — which is supposed to *review* administrative

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[26] Division Docket – Vol. I, pp. 127-132.
[27] Division Docket – Vol. II, pp. 980-987.
[28] *Almogera, Jr. v. A & L Fishpond and Hatchery, Inc.*, G.R. No. 247428, February 17, 2021.
[29] G.R. No. L-29790, February 25, 1982.

> determinations — would not review, but determine and decide for the first time, a question not raised at the administrative forum. This cannot be permitted, for the same reason that underlies the requirement of prior exhaustion of administrative remedies to give administrative authorities the prior opportunity to decide controversies within its competence, and in much the same way that, on the judicial level, issues not raised in the lower court cannot be raised for the first time on appeal.[30]

The Court has since reaffirmed this principle. In more recent cases, it stressed that allowing a party to change posture and inject a new issue on review would improperly convert the reviewing tribunal into a forum that determines and decides, for the first time, a question not raised below, when the proper course is to review what was actually tried upon and resolved.[31] Thus, where an issue is raised only at a later stage of the proceedings, it should not be allowed to prosper.

Relatedly, even assuming *arguendo* that the Court entertains petitioner's theory, it still cannot prosper. Respondent presented its evidence before the Court in Division, and if petitioner truly believed that any of the documents offered were new or were not among those submitted at the administrative level, petitioner should have timely objected when respondent formally offered the same. Instead, in petitioner's *Comment*[32] on respondent's Formal Offer of Evidence, petitioner expressly manifested that it had no objection to the admission of respondent's exhibits, subject only to the manner of identification in open court and to the requirement of comparison with the originals under Section 4, Rule 12 of the Revised Rules of the Court of Tax Appeals, while reserving its right to contest the truth, relevance, materiality, and probative value thereof.[33]

Objections must be raised at the proper stage of the proceedings. Otherwise, they are deemed waived and the evidence forms part of the record for what it is worth. In particular, as held in *Magsino v. Magsino*, documentary evidence is formally offered only after the offering party has presented all its witnesses, with the offer specifying the purpose for which the documents are presented, and it is only at that time that objections to documentary evidence may be made.[34] Thus, absent a specific and timely objection at the time of formal offer, petitioner cannot later assail the admission of the

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[30] *Id.*
[31] *Commissioner of Internal Revenue v. Euro-Philippines Airline Services, Inc.*, G.R. No. 222436, July 23, 2018.
[32] Division Docket – Vol. II, Comment (Re: Formal Offer of Evidence), pp. 823 to 825.
[33] *Id.*
[34] G.R. No. 205333, February 18, 2019.

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documents on appeal on the bare claim that these should not have been considered.

In the absence of competent and specific proof to controvert respondent's position that it complied with the documentary requirements at the administrative stage, petitioner's generalized invocation of *Pilipinas Total Gas* cannot prevail. Accordingly, petitioner's reliance on said case is misplaced and does not warrant the reversal of the assailed *Decision* and *Resolution*.

Respondent need not prove that its affiliate is not doing business in the Philippines.

According to petitioner, no sufficient proof was submitted by respondent to show that its affiliate (to whom respondent rendered services) is not doing business in the Philippines.

Petitioner anchors his contention on Section 108(B)(2) of the National Internal Revenue Code (NIRC) of 1997, as amended, which requires, *inter alia*, that the service-recipient is not doing business in the Philippines. The said provision reads:

> SEC. 108. *Value-added Tax on Sale of Services and Use or Lease of Properties.* –
>
> xxx xxx xxx
>
> (B) *Transactions Subject to Zero Percent (0%) Rate.* – The following **services performed in the Philippines** by VAT-registered persons shall be subject to zero percent (0%) rate:
>
> (1) Processing, manufacturing or repacking goods for other persons doing business outside the Philippines which goods are subsequently exported, where the services are paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP);
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> (2) **Services other than those mentioned in the preceding paragraph <u>rendered to a person engaged in business conducted outside the Philippines or to a nonresident person not engaged in business who is outside the Philippines</u> when the services are performed**, the consideration for which is paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP); xxx *(Emphases and underscoring added)*

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The foregoing provision is apparently dealing with the zero-rating of the sale of services performed in the Philippines by a VAT-registered person. However, in the case *a quo*, respondent has not invoked the said provision; neither is there any indication that there are zero-rated sales of services relative to respondent's claim for refund or tax credit.

To be sure, what is involved in this case, relative to the VAT zero-rating of respondent, is on its direct export sales of goods. In fact, relative thereto, the assailed *Decision* even quoted a portion of the findings of petitioner on the documents submitted by respondent, thereby acknowledging that the applicable provision for zero-rating regarding its export sales of goods is Section 106(A)(1) and (2)(a)(5) of the NIRC of 1997, as amended,[35] and not Section 108(B)(2), *viz.*:

> The CIR's verification of the documents submitted by [respondent] PMSC at the administrative level disclosed the following findings:
>
> > '1. Direct export sales amounted to ₱727,514,432.27 and the proceeds of which were inwardly remitted and accounted for in accordance with the BSP rules and regulations. The proof of actual exportations and foreign currency remittances for export sales were verified.
> >
> > The export sales were in accordance with the provisions of Sec. 106 (A)(2)(a)(1) of the National

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[35] SEC. 106. *Value-added Tax on Sale of Goods or Properties.* –

(A) *Rate and Base of Tax.* – There shall be levied, assessed and collected on every sale, barter or exchange of goods or properties, a value-added tax equivalent to twelve percent (12%) of the gross selling price or gross value in money of the goods or properties sold, bartered or exchanged, such tax to be paid by the seller or transferor.

xxx xxx xxx

(2) The following sales by VAT-registered persons shall be subject to zero percent (0%) rate:

(a) *Export Sales.* – The term ***'export sales'*** means:

(1) The sale and actual shipment of goods from the Philippines to a foreign country, irrespective of any shipping arrangement that may be agreed upon which may influence or determine the transfer of ownership of the goods so exported and paid for in acceptable foreign currency or its equivalent in goods or services, and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas;

xxx xxx xxx

(5) Those considered export sales under Executive Order No. 226, otherwise known as the Omnibus Investment Code of 1987, and other special laws; xxx

> Internal Revenue Code of 1997, as amended, and the claim for VAT Refund was made in accordance with Sec. 112(A) of the same tax code.
>
> Effectively zero-rated sales pursuant to Sec. 106(A)(2)(a)(5) of the NIRC, as amended, amounted to ₱664,056,667.52. This represents sales to PEZA registered enterprises and the PEZA Certifications were verified through its QR Code.
>
> xxx xxx xxx
>
> 2. The term 'zero-rated' is printed prominently on the invoices pursuant to Sec. 113 (B)(2)(c) of the NIRC, as amended.'

Thus, considering that respondent did not invoke Section 108(B)(2) of the NIRC of 1997, as amended, and that zero-rated sales of services are involved in the present case, respondent need not prove that its affiliate is not doing business in the Philippines.

Finally, while petitioner also contends that respondent is not entitled to a refund in the amount of ₱24,643,307.43 in its *Petition for Review* before this Court, this issue, including respondent's compliance with the substantiation requirements, has already been fully addressed in the assailed *Decision*. Thus, the Court finds no necessity to further pass upon the same.

In sum, the Court *En Banc* finds no reversible error to disturb the assailed *Decision* and *Resolution* of this Court's Special First Division and thus, must be affirmed *in toto*.

WHEREFORE, in light of the foregoing considerations, the present *Petition for Review* filed by the Commissioner of Internal Revenue is **DENIED** for lack of merit.

Accordingly, the *Decision* dated March 13, 2024 and the *Resolution* dated July 03, 2024, promulgated by this Court's Special First Division in CTA Case No. 10261, are hereby **AFFIRMED**.

SO ORDERED.

HENRY S. ANGELES
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
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.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice