**REPUBLIC OF THE PHILIPPINES**
**COURT OF TAX APPEALS**
**QUEZON CITY**

**SPECIAL THIRD DIVISION**

**MIDTOWN PRINTING CO., INC.,**
*Petitioner,*

- versus -

**HON. CARLOS G. DOMINGUEZ, in his capacity as Secretary of the Department of Finance, and HON. CAESAR R. DULAY, in his capacity as incumbent Commissioner of Internal Revenue,**
*Respondents.*

**CTA CASE NO. 10055**

Members:

**RINGPIS-LIBAN,** *Chairperson,*
**MODESTO-SAN PEDRO,** *and*
**FERRER-FLORES,** *JJ.*

Promulgated:

NOV 23 2023
8:00 a.m.

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# DECISION

***RINGPIS-LIBAN, J.:***

The *Petition for Review* prays that:

a. The Letter-Resolutions dated September 11, 2018 and December 17, 2018 be reversed and set aside;

b. The BIR Ruling No. 421-2013 dated November 14, 2013 be set aside and declared invalid and void; and

c. A confirmation of exemption coverage under Section 106(1)(R) of the National Internal Revenue Code (NIRC) on yearbooks or annuals and all other student publications be issued in favor of petitioner.[1]

[1] Statement of the Case, Pre-Trial Order dated July 1, 2020, Docket – Vol. 2, p. 714.

## THE PARTIES

Petitioner Midtown Printing Co., Inc. is a domestic corporation organized and existing under and by virtue of the law of the Republic of the Philippines with office address at MPCI Building, Bonifacio Street, Davao City, Philippines, and is primarily engaged in the business of printing and publishing yearbooks, school publications and textbooks for different schools and universities, and designated student groups.[2]

Respondent Hon. Carlos G. Dominguez, on the other hand, is the duly appointed Secretary of the Department of Finance (DOF), and holds office at DOF Building, Roxas Blvd. corner Pablo Ocampo, Sr. Street, Manila, herein represented by the Office of the Solicitor General, with office address at 134 Amorsolo Street, Legaspi Village, Makati City.[3]

Respondent Hon. Caesar R. Dulay is the duly appointed Commissioner of Internal Revenue (CIR) who is tasked to assess and collect all national internal revenue taxes, fees and charges, and enforce all forfeitures, penalties, and fines connected therewith. He holds office at the Bureau of Internal Revenue (BIR) National Office Building, Agham Road, Diliman, Quezon City.[4]

## THE FACTS

On May 11, 2012, petitioner received a Notice of Conference from the BIR Revenue District Office No. 113, stating that petitioner was liable for deficiency income tax, withholding tax, and value-added tax (VAT) for taxable year 2009.[5]

Subsequently, petitioner received the *Preliminary Assessment Notice* dated July 23, 2012 from the BIR (Revenue Region No. 19), finding petitioner liable for deficiency income tax, withholding tax and VAT for taxable year 2009.[6] The deficiency VAT was based on the gross receipts of petitioner, derived from the printing of yearbooks contracted with different schools and their designated student groups. Petitioner then sent a letter addressed to the CIR, requesting confirmation that the printing of yearbooks are indeed exempt from VAT.[7]

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[2] Par. 1, Stipulation of Facts, *Joint Stipulation of Facts and Issues* (JSFI), Docket – Vol. 2, p. 548.
[3] Par. 2, Stipulation of Facts, JSFI, Docket – Vol. 2, p. 549.
[4] Par. 3, Stipulation of Facts, JSFI, Docket – Vol. 2, p. 549.
[5] Par. 26, *Petition for Review*, vis-à-vis par. 11, respondent Secretary's *Answer*, Docket – Vol. 1, pp. 28 and 213, respectively.
[6] Par. 27, *Petition for Review*, vis-à-vis par. 11, respondent Secretary's *Answer*, Docket – Vol. 1, pp. 28 and 213, respectively.
[7] Refer to par. 28, *Petition for Review*, vis-à-vis par. 12, respondent Secretary's *Answer*, Docket – Vol. 1, pp. 28 and 213, respectively.

On May 16, 2014, however, petitioner received an adverse ruling from then CIR Kim S. Jacinto-Henares in the form of BIR Ruling No. 421-2013 dated November 14, 2013,[8] wherein it states:

> *"In view of the foregoing, the request for* ***CONFIRMATION*** *for opinion that the printing of yearbooks is exempted from VAT, is hereby* ***DENIED*** *for lack of legal basis. (emphasis ours);"*[9]

On April 25, 2016, petitioner sent a *Request for Review*, by way of *Petition for Review*, to respondent Secretary, requesting for the review of BIR Ruling No. 421-2013, pursuant to Department Order (DO) Nos. 23-01 and 07-02, and praying for the reversal of said ruling denying petitioner's request for confirmation for exemption of payment of VAT on the printing of yearbooks.[10] This was followed by a *Supplement to the Petition for Review*[11] filed by petitioner on July 22, 2016, and a *Second Supplement to the Petition for Review*[12] dated September 29, 2017.[13]

In the Letter-Resolution dated September 11, 2018,[14] respondent Secretary dismissed petitioner's *Petition for Review*, without delving into the substantive issues in view of its belated filing.[15]

On October 15, 2018, petitioner filed a *Motion for Reconsideration (on the Letter-Resolution, dated September 11, 2018)* with the respondent Secretary,[16] assailing the Letter-Resolution of respondent Secretary, and praying for its reconsideration based on the principle that rules of technicality must yield to the broader interest of substantial justice and, consequently, the substantive arguments be reconsidered for deliberation and resolution.[17]

However, on February 11, 2019, petitioner received a copy of Letter-Resolution dated December 17, 2018,[18] denying the aforementioned *Motion for Reconsideration*, and affirming the earlier issued resolution.[19]

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[8] Par. 29, *Petition for Review*, vis-à-vis par. 11, respondent Secretary's *Answer*, Docket – Vol. 1, pp. 28 and 213, respectively. Exhibit "R-1", BIR Records, pp. 64 to 66.
[9] Par. 134, *Petition for Review*, vis-à-vis par. 39, respondent Secretary's *Answer*, Docket – Vol. 1, pp. 55 and 216, respectively.
[10] Refer to par. 14, *Petition for Review*, Docket – Vol. 1, pp. 25 to 26; and par. 48, Affirmative Allegations, respondent Secretary's *Answer*, Docket – Vol. 1, p. 217.
[11] Exhibit "P-4", Docket – Vol. 1, pp. 89 to 100.
[12] Exhibit "P-10", Docket – Vol. 3, pp. 947 to 960.
[13] Refer to pars. 15 to 16, *Petition for Review*, Docket – Vol. 1, p. 26; and par. 49, Affirmative Allegations, respondent Secretary's *Answer*, Docket – Vol. 1, p. 217.
[14] Exhibit "P-2", Docket – Vol. 3, pp. 903 to 904. *Cf.* Par. 4(b), Stipulation of Facts, JSFI, Docket – Vol. 2, p. 549.
[15] Par. 50, Affirmative Allegations, respondent Secretary's *Answer*, Docket – Vol. 1, p. 218.
[16] Exhibit "P-11", Docket – Vol. 3, pp. 972 to 998.
[17] Refer to par. 18, *Petition for Review*, Docket – Vol. 1, p. 26; and par. 51, Affirmative Allegations, respondent Secretary's *Answer*, Docket – Vol. 1, p. 218.
[18] Exhibit "P-1", Docket – Vol. 3, pp. 901 to 902.
[19] Refer to par. 19, *Petition for Review*, Docket – Vol. 1, p. 26; and par. 52, Affirmative Allegations, respondent Secretary's *Answer*, Docket – Vol. 1, p. 218.

The present *Petition for Review* was filed on March 13, 2019, through registered mail, and was received by the Court on April 2, 2019.[20]

Within the extended period granted by the Court,[21] respondent CIR filed his *Answer* on August 6, 2019,[22] interposing the following special and affirmative defenses, to wit: (1) this Court has no jurisdiction over the instant case; (2) assuming without conceding that this Court has jurisdiction, the instant petition deserves no merit because the assailed BIR Ruling is valid and not contrary to law; and (3) tax exemptions are strictly construed against the taxpayer.

Likewise, within the extended period granted by the Court,[23] respondent Secretary posted his *Answer* on August 7, 2019,[24] interposing the following special and affirmative defenses, to wit: (1) respondent did not have jurisdiction to act on the *Petition for Review*, the timely filing of an appeal being not only mandatory but jurisdictional; and (2) the supposed irregularities cited by petitioner in the issuance of the BIR Ruling do not constitute excusable negligence that would warrant a relaxation of the mandatory and jurisdictional rules on appeal.

On October 4, 2020, petitioner posted its *Joint Reply (on the Answer of the Honorable Secretary of Finance and the Honorable Commissioner of Internal Revenue).*[25]

The Pre-Trial Conference was initially set on November 5, 2019,[26] but was eventually reset to, and held on, February 5, 2020.[27] Prior thereto, the *Pre-Trial Brief (For The Petitioner)* was posted on October 30, 2019,[28] while *Respondent* [CIR]*'s Pre-Trial Brief* was filed on the same date,[29] and respondent Secretary's *Pre-Trial Brief* was posted on October 31, 2019.[30]

On January 23, 2020, the parties submitted their *Joint Stipulation of Facts and Issues*,[31] which the Court approved during the Pre-Trial Conference held on

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[20] Docket – Vol. 1, pp. 22 to 64.
[21] Resolution dated June 14, 2019, Docket – Vol. 1, p. 175; and Order dated July 8, 2019, Docket – Vol. 1, p. 191.
[22] Docket – Vol. 1, pp. 192 to 209.
[23] Resolution dated June 20, 2019, Docket – Vol. 1, pp. 185 to 186.
[24] Docket – Vol. 1, pp. 212 to 224.
[25] Docket – Vol.1, pp. 244 to 263.
[26] Notice of Pre-Trial Conference dated August 22, 2019, Docket – Vol. 1, pp. 227 to 228.
[27] Minutes of the hearing held on, and Order dated, November 5, 2019, Docket – Vol. 1, pp. 426 and 430 to 431, respectively; Minutes of the hearing held on, and Order dated, February 5, 2020, Docket – Vol. 1, pp. 559 to 560-A.
[28] Docket – Vol. 1, pp. 447 to 455.
[29] Docket – Vol. 1, pp. 272 to 275.
[30] Docket – Vol. 1, pp. 432 to 440.
[31] Docket – Vol. 2, pp. 548 to 553.

February 5, 2020,[32] thereby deeming the termination of the Pre-Trial. The Court then issued the Pre-Trial Order dated July 1, 2020.[33]

Petitioner posted a *Request for Admission by Adverse Party* on February 20, 2020,[34] requesting respondent CIR to admit certain facts and/or matters. In his *Comment/Opposition* posted on July 22, 2020,[35] respondent CIR did not admit any of the said facts and/or matters. The Court then noted respondent CIR's denials in the Resolution dated October 12, 2020.[36]

On September 11, 2020, respondent CIR transmitted the *BIR Records* for this case, consisting of one (1) folder with sixty-seven (67) pages.[37]

Trial then ensued.

Petitioner offered the testimony of its President, Mr. Gabriel B. Atega.[38]

The *Formal Offer of Evidence (for the Petitioner)* was posted on November 3, 2020.[39] On January 11 2021, respondent CIR filed his *Comment with Manifestation (Re: Petitioner's Formal Offer of Evidence)*,[40] and on January 5, 2021, respondent Secretary filed his *Comment [Re: Formal Offer of Exhibits (for the Petitioner) dated 03 November 2020]*.[41] In the Resolution dated March 2, 2021,[42] the Court admitted all the offered exhibits of petitioner, except Exhibit "P-3", for failure to present the original for comparison.

On May 19, 2021, the Court received petitioner's *Reply to Respondent Commissioner of Internal Revenue's Comment with Manifestation dated January 11, 2021*, which was filed through registered mail on March 4, 2021,[43] but was noted without action by the Court in its Resolution dated June 16, 2021.[44]

For his part, respondent CIR offered the testimony of Atty. Juanito H. Balbastre III, (OIC) Chief, Law and Legislative Division of the BIR.[45]

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[32] Minutes of the hearing held on, and Order dated, February 5, 2020, Docket, pp. 559 to 560-A.
[33] Docket – Vol. 2, pp. 714 to 720.
[34] Docket – Vol. 2, pp. 561 to 564.
[35] Docket – Vol. 2, pp. 733 to 736.
[36] Docket – Vol. 2, pp. 769 to 771.
[37] *Compliance* dated September 11, 2020, Docket – Vol. 2, p. 742 to 744.
[38] Exhibit "P-12", Docket – Vol. 1, pp. 293 to 311; Minutes of the hearing held on, and Order dated, October 21, 2020, Docket – Vol. 2, pp. 779 to 781.
[39] Docket – Vol. 3, pp. 894 to 899.
[40] Docket – Vol. 3, pp. 1036 to 1038.
[41] Docket – Vol. 3, pp. 1039 to 1042.
[42] Docket – Vol. 3, pp. 1051 to 1054.
[43] Docket – Vol. 3, pp. 1055 to 1060.
[44] Docket – Vol. 3, pp. 1076 to 1084.
[45] Exhibit "R-3" (Provisionally Marked), Docket – Vol. 3, pp. 1067 to 1070; Minutes of the hearing held on, and Order dated, June 17, 2021, Docket – Vol. 3, pp. 1085 to 1087.

On July 11, 2021, respondent CIR filed his *Formal Offer of Evidence*,[46] to which petitioner posted its *Comment and/or Opposition to the Respondent's Formal Offer of Evidence* on July 11, 2022.[47] In the Resolution dated August 3, 2022,[48] the Court admitted Exhibit "R-1", but denied the admission of Exhibits "R-2" and "R-2-A", for failure to submit the original for comparison.

Respondent CIR filed his *Memorandum* on September 16, 2022,[49] and respondent Secretary posted his *Memorandum* on September 29, 2022.[50] The *Memorandum (for the Petitioner)* was posted on November 7, 2022.[51]

The case was deemed submitted for decision on December 14, 2022.[52]

## THE ISSUES

The parties failed to unanimously agree on a common issue. Hence, they submitted their issues separately, to wit:

<u>For petitioner</u>:

"1) Whether the Honorable Secretary of Finance seriously erred in dismissing outright the Petitioner's Petition for Review based purely on technicalities, despite the existence of special extenuating circumstances that warrant the relaxation of the procedural rules governing appeals before its Office;

2) Whether the Honorable Secretary of Finance erred when it failed to appreciate, or at the very least, consider and deliberate on the substantive issues raised by Petitioner in its Petition for Review of the assailed BIR Ruling;

3) Whether the Honorable Court of Tax Appeals has jurisdiction over the instant Petition for Review pursuant to its inherent power and expanded jurisdiction to act on cases directly challenging the constitutionality or validity of administrative issuances such as BIR Ruling No. 421-2013;

4) Whether BIR Ruling No. 421-2013 is void; and,

5) Assuming that BIR Ruling No. 421-2013 is valid, whether it can be enforced absent a valid Revenue Regulation (RR) or a

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[46] Docket – Vol. 3, pp. 1097 to 1099.
[47] Docket – Vol. 3, pp. 1130 to 1133.
[48] Docket – Vol 3, pp. 1140 to 1141.
[49] Docket – Vol. 3, pp. 1145 to 1173.
[50] Docket – Vol. 3, pp. 1176 to 1194.
[51] Docket – Vol. 3, pp. 1202 to 1241.
[52] Resolution dated December 14, 2022, Docket, p. 1272.

Revenue Memorandum Circular (RMC)."[53]

For respondent Secretary:

"1) Whether Respondent Secretary of Finance had jurisdiction to rule on the Petition for Review despite being filed almost two (2) years from Petitioner **MPCI's** receipt of the BIR Ruling;

2) Whether there are circumstances that warrant the relaxation of procedural rules on appeal in the instant Petition."[54]

For respondent CIR:

"1) Whether the Honorable Court of Tax Appeals has jurisdiction over the instant Petition; and,

2) In the alternative, whether BIR Ruling No. 421-2013 is valid."[55]

The issues for resolution of this Court may be condensed as follows:

1) Whether or not this Court has jurisdiction to entertain the present *Petition for Review*;

2) Whether or not the dismissal of the *Request for Review* by the SOF is valid; and

3) Whether or not BIR Ruling No. 421-2013 is valid; and if the answer thereto is in the affirmative, whether it can be enforced absent a valid Revenue Regulation (RR) or a Revenue Memorandum Circular (RMC).

## Petitioner's arguments:

Petitioner argues that respondent Secretary should have passed upon the substantive issues raised in the request for review instead of outrightly dismissing the same based on purely technical grounds; that this Court has jurisdiction over the instant petition for review pursuant to its inherent power and expanded jurisdiction; that the unduly restrictive interpretation of the term "book" is an excess to the CIR's power to interpret tax laws and runs in contravention to the clear provision and intent of the law; that BIR Ruling No. 421-2013 is void; and that assuming that BIR Ruling No. 421-2013 is valid, it cannot be enforced absent a valid RR or a RMC.

[53] Proposed Stipulation of Issues, Docket – Vol. 2, pp. 549 to 550.
[54] Proposed Stipulation of Issues, Docket – Vol. 2, p. 550.
[55] *Id.*

**Respondent CIR's counter-arguments:**

Respondent CIR contends that the Court has no jurisdiction over the instant case; that assuming without conceding that this Court has jurisdiction, the instant petition deserves no merit because the assailed BIR Ruling is valid and not contrary to law; and that tax exemptions are strictly construed against the taxpayer.

**Respondent Secretary's counter-arguments:**

Respondent Secretary asserts that he did not have jurisdiction to act on the *Petition for Review* re: Request for Review of BIR Ruling No. 421-2013, the timely filing of an appeal being not only mandatory but jurisdictional; and that the supposed irregularities cited by petitioner in the issuance of the BIR Ruling do not constitute excusable negligence that would warrant a relaxation of the mandatory and jurisdictional rules on appeal.

## THE COURT'S RULING

The present *Petition for Review* lacks merit.

**The Court has jurisdiction over the decisions of the Secretary of Finance (SOF).**

Jurisdiction is defined as the power and authority of a court to hear, try, and decide a case.[56] It is conferred by law.[57] It is the prime duty of the courts to consider the question of jurisdiction before they look into other matters involved in the case, whether or not such question is raised by the parties.[58]

Republic Act (RA) No. 1125, as amended,[59] delineates the *special and limited* jurisdiction of the Court of Tax Appeals (CTA). As a specialized court, the CTA can take cognizance only of matters which are clearly and specifically mentioned in the law conferring its jurisdiction. A plain reading of the enumeration of cases falling within the CTA's exclusive appellate jurisdiction would show that the same do not include decisions or rulings of the Secretary of Finance (SOF) issued in accordance with its power to review the CIR's power to interpret tax laws under Section 4 of the National Internal Revenue Code of 1997, as amended (1997 NIRC), which provides as follows:

[56] *Commissioner of Internal Revenue v. Court of Tax Appeals-Third Division and Citysuper, Incorporated*, G.R. No. 239464, May 10, 2021.
[57] *Victoria Manufacturing Corporation Employees Union v. Victoria Manufacturing Corporation*, G.R. No. 234446, July 24, 2019.
[58] *Bureau of Customs v. Devanadera*, G.R. No. 193253, September 8, 2015, 770 SCRA 24.
[59] As amended by RA 9282 and RA 9503.

> "Section 4. *Power of the Commissioner to Interpret Tax Laws and to Decide Tax Cases.* – The power to interpret the provisions of this Code and other tax laws shall be under the exclusive and original jurisdiction of the Commissioner, **subject to review by the Secretary of Finance.**" (*Emphasis supplied*)

Nonetheless, the Supreme Court in *The Philippine American Life and General Insurance Company vs. The Secretary of Finance and The Commissioner of Internal Revenue*,[60] categorically ruled that rulings of the SOF issued in accordance with Section 4 of the 1997 NIRC are appealable to the CTA under Section 7(a)(1) of RA No. 1125, as amended, as these cases may be properly classified as "other matters" arising under the 1997 NIRC or other laws administered by the BIR. The Supreme Court held:

> "Admittedly, there is no provision in law that expressly provides where exactly the ruling of the Secretary of Finance under the adverted NIRC provision is appealable to. However, **We find that Sec. 7(a)(1) of RA 1125, as amended, addresses the seeming gap in the law as it vests the CTA, albeit impliedly, with jurisdiction over the CA petition as 'other matters' arising under the NIRC or other laws administered by the BIR.** As stated:
>
> 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. (emphasis supplied)
>
> **Even though the provision suggests that it only covers rulings of the Commissioner, We hold that it is, nonetheless, sufficient enough to include appeals from the Secretary's review under Sec. 4 of the NIRC.**
>
> It is axiomatic that laws should be given a reasonable interpretation which does not defeat the very purpose for which they were passed. Courts should not follow the letter of a statute when to do so would depart from the true intent of the legislature or would otherwise yield conclusions inconsistent with the purpose of the act. This Court has, in many cases involving the construction of statutes, cautioned against narrowly interpreting a statute as to defeat the purpose of the legislator, and rejected the literal interpretation of statutes if to do so would lead to unjust or absurd results.

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[60] G.R. No. 210987, November 24, 2014.

> Indeed, **to leave undetermined the mode of appeal from the Secretary of Finance would be an injustice to taxpayers prejudiced by his adverse rulings. To remedy this situation, We imply from the purpose of RA 1125 and its amendatory laws that the CTA is the proper forum with which to institute the appeal.** This is not, and should not, in any way, be taken as a derogation of the power of the Office of President but merely as recognition that matters calling for technical knowledge should be handled by the agency or quasi-judicial body with specialization over the controversy. As the specialized quasi-judicial agency mandated to adjudicate tax, customs, and assessment cases, there can be no other court of appellate jurisdiction that can decide the issues raised in the CA petition, which involves the tax treatment of the shares of stocks sold." *(Emphasis supplied)*

Accordingly, this Court properly assumes jurisdiction over the present case.

**The SOF properly dismissed petitioner's Request for Review of BIR Ruling No. 421-2013.**

Petitioner challenges the dismissal by the SOF of its *Request for Review* of BIR Ruling No. 421-2013, as embodied in the Letter-Resolutions dated September 11, 2018 and December 17, 2018. Petitioner admits that its *Request for Review* was filed beyond the 30-day reglementary period provided under DOF Department Order No. 007-02 but, nevertheless, insists that the presence of special extenuating circumstances warrants the relaxation of such procedural rules and the resolution of its *Request for Review* on the merits.

Petitioner asserts that the present controversy involves the exercise of the State's pervasive taxing power as against its property rights as a small domestic corporation primarily engaged in the business of printing and publishing, yearbooks, school publications and textbooks. With the issuance of BIR Ruling No. 421-2013, all of its transactions, past or present, even those covering taxable years prior to the receipt of the assailed BIR Ruling, are allegedly being subjected to unreasonable value-added tax (VAT) deficiency assessments that may very well threaten petitioner's existence. The issuance of the assailed BIR Ruling not only affects petitioner's property rights but also all other entities in the industry of printing yearbooks and school publications.

Petitioner also points out there are circumstances beyond its control that prevented it to timely file its *Request for Review* before the SOF. According to petitioner, the BIR Ruling No. 421-2013 is laden with several irregularities casting serious doubts on its validity and authenticity, *i.e.* improper and suspicious service of the assailed BIR Ruling to petitioner, the copy of the ruling served was merely a photocopy, the letterhead used is a decade-old letterhead coming from the former administration and does not correspond to the series of pre-numbered issuances used from the office of the then CIR Henares.

On the other, the SOF maintains that the dismissal of the Request for Review is in order given that it was filed out of time. Petitioner filed its Request for Review almost two (2) years after receiving the same. Clearly, it was filed beyond the 30-day period provided by the rules.

Petitioner's position is untenable.

Section 3 of DOF Department Order No. 007-02 dated May 7, 2002, in relevant part, provides:

> "SECTION 3. *Rulings Adverse to the Taxpayer.* - A taxpayer who receives an adverse ruling from the Commissioner of Internal Revenue may, **within thirty (30) days from the date of receipt of such ruling**, seek its review by the Secretary of Finance. x x x" (*Emphasis supplied*)

The rule is clear. Petitioner's *Request for Review* is evidently time-barred. While petitioner alleged circumstances which, according to it, warrant the relaxation of the procedural rules and the resolution of the case on the merits, it failed to present evidence to prove the same. Basic rule is that mere allegation is not evidence and is not equivalent to proof. Charges based on mere suspicion and speculation likewise cannot be given credence.[61]

In view of the foregoing, this Court finds no need to discuss the other issued raised by petitioner.

**WHEREFORE**, premises considered, the present *Petition for Review* is **DENIED** for lack of merit.

**SO ORDERED.**

**MA. BELEN M. RINGPIS-LIBAN**
*Associate Justice*

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[61] *Agdeppa vs. Honorable Office of the Ombudsman, et. al.*, G.R. No. 146376, April 23, 2014.

*WE CONCUR:*

**(On Leave)**

**MARIA ROWENA MODESTO-SAN PEDRO**
*Associate Justice*

**CORAZON G. FERRER-FLORES**
*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.

**MA. BELEN M. RINGPIS-LIBAN**
*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*