**REPUBLIC OF THE PHILIPPINES**
***Court of Tax Appeals***
QUEZON CITY

**<u>SPECIAL THIRD DIVISION</u>**

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| **TRAVELLERS INTERNATIONAL HOTEL GROUP, INC.** <br> Petitioner, | **CTA CASE NO. 10445** <br><br> *Present:* |
| vs. | **RINGPIS-LIBAN**, *Chairperson*, <br> **MODESTO-SAN PEDRO**, and <br> **FERRER-FLORES**, <u>*JJ.*</u> |
| **COMMISSIONER OF INTERNAL REVENUE,** <br> Respondent. | Promulgated: <br> APR 18 2024 <br> 3:32 p.m. |

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# DECISION

***FERRER-FLORES, <u>J.</u>*:**

## STATEMENT OF THE CASE

The instant *Petition for Review* prays that the Court render judgment ordering the cancellation and withdrawal of respondent's assessment of petitioner's alleged deficiency income tax and corresponding compromise penalty, including the increments, for calendar year (CY) 2013.[1]

## THE PARTIES

**Petitioner Travellers International Hotel Group, Inc.** is a domestic corporation, duly organized and existing under Philippine laws, with principal office at 10/F Newport Entertainment & Commercial Centre, Newport Boulevard, Newport Cybertourism Economic Zone, Pasay City, Philippines.[2]

[1] Statement of the Case, Pre-Trial Order dated July 7, 2022, Docket – Vol. 1, p. 435.
[2] Par. 1, Stipulated Facts, *Joint Stipulation of Facts and Issues* (JSFI), Docket – Vol., pp. 403.

On the other hand, respondent is the duly appointed **Commissioner of Internal Revenue**, vested under the law with the authority to carry out the functions, duties, and responsibilities of said office, including *inter alia*, the power to decide disputed assessments, cancel and abate tax liabilities, pursuant to the provisions of the National Internal Revenue Code (NIRC) of 1997, as amended,[3] and other tax laws, rules and regulations.[4]

## ANTECEDENTS (ADMINISTRATIVE LEVEL)

Respondent issued the *Letter of Authority* (LOA) No. LOA-125-2014-00000067 / SN: eLA201100086718 dated September 9, 2014.[5]

Thereafter, respondent, through the BIR – Regular Large Taxpayers Audit Division 2, issued the *Preliminary Assessment Notice* (PAN) dated October 24, 2017, with attached *Details of Discrepancies*, which proposed to assess petitioner alleged deficiency income tax, value-added tax (VAT), expanded withholding tax (EWT), withholding tax on compensation (WTC), final withholding tax (FWT), documentary stamp tax (DST), and compromise penalty, in the aggregate amount of ₱3,089,817,731.77, inclusive of interest and penalties.[6] This was received by petitioner on October 25, 2017.[7]

On October 30, 2017, petitioner paid the assessed deficiency VAT, WTC, EWT, FWT and DST, inclusive of interests and compromise penalties, in the total amount of ₱135,044,737.24.[8] Petitioner then filed the letter dated November 3, 2017 (its *Reply to PAN*) on November 8, 2017,[9] to controvert the assessed deficiency income tax and compromise penalty relating to revenues it derived from gaming operations under its Provisional License issued by the Philippine Amusement Gaming Corporation (PAGCOR).

Subsequently, respondent issued the *Formal Letter of Demand* (FLD), with attached *Details of Discrepancies* and *Assessment Notices* dated December 13, 2017, which requested petitioner to pay the alleged deficiency

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[3] Republic Act (RA) 8424, as amended.
[4] Par. 2, Stipulated Facts, JSFI dated April 20, 2022, Docket – Vol. 1, pp. 403 to 404.
[5] Par. 3, Stipulated Facts, JSFI dated April 20, 2022, *Id.* at 404. Refer also to Exhibit "R-1", BIR Records (Exhibit "R-14"), p. 452.
[6] Par. 4, Stipulated Facts, JSFI dated April 20, 2022, Docket – Vol. 1, p. 404. Refer also to Exhibit "P-4" (Docket – Vol. 2, pp. 596 to 605), and Exhibit "R-9", [BIR Records (Exhibit "R-14"), pp. 586 to 595].
[7] Exhibit "P-4", Docket – Vol. 2, pp. 596 to 605, and Exhibit "R-9", BIR Records (Exhibit "R-14"), pp. 586 to 595.
[8] Exhibits "P-5", "P-5-a", "P-6", "P-6-a", "P-7", "P-7-a", "P-8", "P-8-a", "P-9", "P-10" and "P-10-a" Docket – Vol. 2, pp. 606 to 622.
[9] Exhibit "P-11", *Id.* at 623 to 630.

income tax for CY 2013, in the total amount of ₱3,045,030,017.87, inclusive of interest, and the alleged compromise penalty in the amount of ₱50,000.00. The alleged deficiency income tax for CY 2013 is broken down as follows:[10]

| | | |
|---|---|---|
| **I. INCOME TAX** | | |
| Taxable Income per ITR | ₱ | - |
| Add/Less: Adjustments per verification | | |
| Net gaming revenue | | 5,854,212,016.00 |
| Additional non-deductible expenses | | 16,946,262.94 |
| Non-deductible representation expenses | | 161,698,177.06 |
| Disallowed expenses due to non-withholding | | 23,019,642.28 |
| Allocation of expenses to exempt hotel income | | 177,496,907.69 |
| Total | ₱ | 6,233,373,005.97 |
| Less: NOLCO[11] carry over | | 378,552,074.00 |
| Taxable income per investigation | ₱ | 5,854,820,931.97 |
| Tax rate | | 30% |
| Tax due thereon | ₱ | 1,756,446,289.59 |
| Less: Income tax due per return – Regular | | 17,533,198.32 |
| Deficiency income tax | | 1,738,913,081.27 |
| Add: Interest @ 20% p.a. (April 16, 2014 to December 28, 2017) | | 1,306,116,936.60 |
| **TOTAL AMOUNT DUE** | | **₱3,045,030,017.87** |

Petitioner filed the letter dated January 8, 2018 (its *Protest to FLD*) on January 10, 2018,[12] arguing that the said deficiency income tax assessment on its revenue from gaming operations amounting to should be cancelled and withdrawn on the ground that income derived by PAGCOR's licensees from casino operations is exempt from tax.

Respondent then issued the *Final Decision on Disputed* Assessment (FFDA), dated October 23, 2020, which was received by petitioner on December 9, 2020.[13] Based on the FDDA, petitioner's alleged income tax liability for CY 2013 amounted to ₱3,293,565,888.92, inclusive of interest. The FDDA likewise assessed petitioner compromise penalty in the amount of ₱50,000.00. The alleged income tax liability is computed as follows:[14]

| | | |
|---|---|---|
| **I. INCOME TAX** | | |
| Taxable Income per ITR | ₱ | - |
| Add/Less: Adjustments per verification | | |
| Net gaming revenue | | 5,854,212,016.00 |
| Additional non-deductible expenses | | 16,946,262.94 |

10 Par. 5, Stipulated Facts, JSFI dated April 20, 2022, Docket – Vol. 1, p. 404. Refer also to Exhibit "P-12" (Docket – Vol. 2, pp. 690 to 697), and Exhibit "R-11", [BIR Records (Exhibit "R-14"), pp. 696 to 703].

11 Net Operating Loss Carry Over

12 Exhibit "P-13", Docket – Vol. 2, pp. 698 to 707.

13 Exhibit "P-14", Docket – Vol. 1, pp. 271 to 278; Exhibit "R-13", BIR Records (Exhibit "R-14"), pp. 806 to 813.

14 Par. 6, Stipulated Facts, JSFI dated April 20, 2022, Docket – Vol. 1, p. 404.

| | |
|---|---|
| Non-deductible representation expenses | 161,698,177.06 |
| Allocation of expenses to exempt hotel income | 177,496,907.69 |
| Total | ₱ 6,210,353,363.69 |
| Less: NOLCO carry over | 378,552,074.00 |
| Taxable income per investigation | ₱ 5,831,801,289.69 |
| Tax rate | 30% |
| Tax due thereon | ₱ 1,749,540,386.91 |
| Less: Income tax due per return – Regular | 17,533,198.32 |
| Deficiency income tax | 1,732,007,188.59 |
| Add: Interest @ 20% p.a. (April 16, 2014 to December 28, 2017) | 1,285,956,022.21 |
| Interest @ 20% p.a. (April 16, 2014 to December 28, 2017) | 275,602,678.12 |
| **TOTAL AMOUNT DUE** | **₱3,293,565,888.92** |

## PROCEEDINGS BEFORE THIS COURT

Petitioner filed the present *Petition for Review* on January 7, 2021.[15]

Within the extended period granted by the Court,[16] respondent filed his *Answer* on October 27, 2021.[17]

On November 8, 2021, respondent transmitted to the Court the *BIR Records* of this case.[18]

The Pre-Trial Conference was scheduled and held on March 22, 2022.[19] Prior thereto, on March 17, 2022, *Petitioner's Pre-Trial Brief* and respondent's *Pre-Trial Brief* were separately filed.[20]

On April 20, 2022, the parties submitted their *Joint Stipulation of Facts and Issues*,[21] which was admitted and approved in the Resolution dated April 28, 2022,[22] thereby deeming the termination of the Pre-Trial. The Pre-Trial Order dated July 7, 2022 was then issued.[23]

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15 *Id.* at 6 to 38.

16 *Motion for Extension of Time to File Answer*, Docket – Vol. 1, pp. 283 to 285; Resolution dated July 28, 2021, Docket – Vol. 1, p. 288.

17 Docket – Vol. 1, pp. 289 to 300.

18 Respondent's *Compliance* dated November 4, 2021, Docket – Vol. 1, pp. 302 to 303.

19 Notice of Pre-Trial Conference dated November 19, 2021, Docket – Vol. 1, pp. 306 to 307; Minutes of the hearing held on, and Order dated, March 22, 2022, Docket – Vol. 1, pp. 398 and 400 to 402, respectively.

20 Docket – Vol. 1, pp. 308 to 320, and 321 to 325, respectively.

21 *Id.* at 403 to 415.

22 *Id.* at 417.

23 *Id.* at 435 to 443.

Trial then ensued, with the parties presenting and offering their respective documentary and testimonial evidence.

Petitioner presented the testimonies of the following individuals, namely: (1) Atty. Walter L. Mactal,[24] its Chief Legal Officer; and (2) Mr. Dexter R. Moya,[25] its Assistant Director for Financial Accounting.

On August 31, 2022, petitioner filed its *Formal Offer of Evidence*,[26] to which respondent submitted his *Comment (On Petitioner's Formal Offer of Evidence dated 31 August 2022)* on September 2, 2022.[27] In the Resolution dated September 15, 2022,[28] the Court admitted all of petitioner's offered exhibits.

For his part, respondent presented the testimony of Revenue Officer (RO) Kent G. Salvador.[29]

Respondent filed his *Formal Offer of Evidence* on December 2, 2022,[30] to which petitioner submitted its *Comment/Opposition (Re: Respondent's Formal Offer of Evidence dated December 2, 2022)* on December 15, 2022.[31] In the Resolution dated February 2, 2023,[32] the Court admitted all of respondent's offered exhibits, and directed the parties to file their respective memorandum.

On January 20, 2023, respondent filed a *Manifestation*,[33] stating that he will adopt the arguments stated in his *Answer* filed on October 27, 2021 as his *Memorandum*. On the other hand, petitioner filed its *Memorandum* on March 6, 2023.[34]

The present case was deemed submitted for decision on April 18, 2023.[35]

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24 Exhibit "P-18", *Id.* at pp. 39 to 46; Minutes of the hearing held on, and Order dated, August 16, 2022, *Id.* at 444 to 446.
25 Exhibit "P-19", *Id.* at 47 to 56; Minutes of the hearing held on, and Order dated, August 16, 2022, *Id.* at 444 to 446.
26 *Id.* at 448 to 456.
27 Docket – Vol. 2, pp. 853 to 855.
28 *Id.* at 860.
29 Exhibit "R-15", Docket – Vol. 1, pp. 331 to 338; Minutes of the hearing held on, and Order dated, November 17, 2022, Docket – Vol. 2, pp. 861, and 864 to 865, respectively.
30 Docket – Vol. 2, pp. 867 to 873.
31 *Id.* at 876 to 880.
32 *Id.* at 890.
33 *Id.* at 884 to 886.
34 *Id.* at 891 to 921.
35 Minute Resolution dated April 18, 2023, *Id.* at p. 922.

## THE ISSUES

The parties stipulated the following issues for the Court's resolution, *viz.*:

I. Whether or not petitioner's gaming revenue during CY 2013 is exempt from taxes under P.D. No. 1869, as amended; and,

II. Whether or not petitioner is liable to pay the amount of ₱3,293,565,888.92, representing petitioner's deficiency income tax, and compromise penalty inclusive of surcharge and interest, for CY 2013, plus 25% surcharge and 20% deficiency and delinquency interest for late payment, pursuant to Section 249 (c) of the NIRC of 1997, as amended, in relation to Section 249 (a) of the same code, as amended by the TRAIN Law.[36]

***Petitioner's arguments:***

Petitioner argues that its gaming revenue is exempt from tax. It maintains that the FLD failed to properly state the legal basis of the deficiency income tax assessment against it, by relying merely on Revenue Memorandum Circular (RMC) No. 8-2012 and RMC No. 33-2013. Petitioner also claims that RMC No. 33-2013 is not sufficient ground to rebut its tax exemption under Section 13(2) of PD No. 1869. Moreover, petitioner avers that the FLD failed to make a clear and categorical demand for payment of income tax liability and that the CY 2013 alleged deficiency tax has prescribed when the *Waiver of Prescription of Statute of Limitation* failed to comply with Revenue Memorandum Order (RMO) No. 20-90 and Revenue Delegation Authority Order No. 05-01. Finally, petitioner contends that, without conceding the position that the assessment is without legal and factual basis, the tax liability was erroneously and improperly computed.

***Respondent's arguments:***

Respondent courter-argues that petitioner is not exempt from income tax on its revenues from gaming operations. He asserts that the assessments against petitioner for deficiency income tax for CY 2013 has bases both in fact and law. Respondent posits that petitioner was never denied due process, and it was accorded every opportunity allowed by law and the rules.

[36] Issues, JSFI, Docket – Vol. 1, pp. 405 to 406.

According to respondent, petitioner has the duty to prove the impropriety of the assessment, if any.

## THE COURT'S RULING

The present *Petition for Review* is impressed with merit.

***The Court has jurisdiction over the instant case.***

Section 7(a)(1) of RA No. 1125, as amended, provides:

> 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 Code or other laws administered by the Bureau of Internal Revenue; xxx

Pursuant to the last paragraph of Section 228 of the NIRC of 1997, as amended, petitioner had thirty (30) days from the receipt within which to appeal the decision of the CIR to the Court of Tax Appeals (CTA). Considering that petitioner received the FDDA on December 9, 2020, the filing of the instant Petition for Review on January 7, 2021 was timely made.

***The indefiniteness of petitioner's income tax liability and the absence of due date on the subject FLD and the Assessment Notices attached thereto, rendered the subject income tax assessment void.***

An assessment "refers to the determination of amounts due from a person obligated to make payments."[37] In the context in which it is used in the NIRC, an assessment is a written notice and demand made by the BIR on

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[37] *SMI-ED Phil. Technology, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 175410, November 12, 2014.

the taxpayer for the settlement of a **due tax liability that is there definitely set and fixed.**[38]

In *Commissioner of Internal Revenue vs. Pascor Realty and Development Corporation*,[39] the Supreme Court emphasized the requirement for an assessment to contain a specific demand for payment within a prescribed period in this wise:

> **An assessment contains not only a computation of tax liabilities, but also a demand for payment within a prescribed period.** It also signals the same time when penalties and interests begin to accrue against the taxpayer. To enable the taxpayer to determine his remedies thereon, due process requires that it must be served on and received by the taxpayer. xxx.
>
> xxx an assessment must be sent to and received by a taxpayer, **and must demand payment of the taxes described therein within a specific period**. Thus, the NIRC imposes a 25 percent penalty, in addition to the tax due, in case the taxpayer fails to pay the deficiency tax within the time prescribed for its payment in the notice of assessment. Likewise, an interest of 20% per annum, or such higher rate as may be prescribed by rules and regulations, is to be collected from the date prescribed for its payment until the full payment. *(Emphases added)*

Corollary thereto, in *Commissioner of Internal Revenue vs. Fitness by Design, Inc.* (hereinafter referred to as the "*Fitness By Design* case"),[40] the Supreme Court again emphasized the importance of the issuance of a valid formal assessment, *i.e.*, that it must be a demand for payment of the taxes described, within a specific period, and that the amount of tax liability for which the taxpayer is accountable must be definite, *viz.*:

> ...the Final Assessment Notice is not valid if it does not contain a definite due date for payment by the taxpayer.
>
> xxx xxx xxx
>
> The issuance of a valid formal assessment is a substantive prerequisite for collection of taxes. Neither the National Internal Revenue Code nor the revenue regulations provided for a 'specific definition or form of an assessment.' However, the National Internal Revenue Code defines its explicit functions and effects. An assessment does not only include a computation of tax liabilities; it also includes a demand for payment within a period prescribed. Its main purpose is to determine the amount that a taxpayer is liable to pay.
>
> xxx xxx xxx

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38 *Adamson, et al. vs. Court of Appeals, et al.*, G.R. Nos. 120935 and 124557, May 21, 2009.
39 G.R. No. 128315, June 29, 1999.
40 G.R. No. 215957, November 9, 2016.

A final assessment is a notice 'to the effect that the amount therein stated is due as tax and a demand for payment thereof.' This demand for payment signals the time 'when the penalties and interests begin to accrue against the taxpayer and enabling the latter to determine his remedies[.]' Thus, it must be 'sent to and received by the taxpayer, and **must demand payment of the taxes described therein within a specific period.**'

**The disputed Final Assessment Notice is not a valid assessment.**

**<u>First</u>, it lacks the definite amount of tax liability for which respondent is accountable. It does not purport to be a demand for payment of tax due, which a final assessment notice should supposedly be. An assessment, in the context of the National Internal Revenue Code, is a 'written notice and demand made by the [Bureau of Internal Revenue] on the taxpayer for the settlement of a tax liability that is there definitely set and fixed.' Although the disputed notice provides for the computation of respondent's tax liability, the amount remains indefinite. It only provides that the tax due is still subject to modification, depending on the date of payment.** Thus:

> The complete details covering the aforementioned discrepancies established during the investigation of this case are shown in the accompanying Annex 1 of this Notice. The 50% surcharge and 20% interest have been imposed pursuant to Sections 248 and 249 (B) of the [National Internal Revenue Code], as amended. **Please note, *however, that the interest and the total amount due will have to be adjusted if prior or beyond April 15, 2004.*** (Emphasis Supplied)

**<u>Second</u>, there are no due dates in the Final Assessment Notice. This negates petitioner's demand for payment.** Petitioner's contention that April 15, 2004 should be regarded as the actual due date cannot be accepted. The last paragraph of the Final Assessment Notice states that the due dates for payment were supposedly reflected in the attached assessment:

> In view thereof, you are *requested to pay* your aforesaid deficiency internal revenue tax liabilities through the duly authorized agent bank in which you are enrolled *within the time shown in the enclosed assessment notice.* (Emphasis in the original)

However, based on the findings of the Court of Tax Appeals First Division, **the enclosed assessment pertained to remained unaccomplished.**

Contrary to petitioner's view, April 15, 2004 was the reckoning date of accrual of penalties and surcharges and not the due date for payment of tax liabilities. **The total amount depended upon when respondent decides to pay. The notice, therefore, did not contain a definite and actual demand to pay.**

> Compliance with Section 228 of the National Internal Revenue Code is a substantive requirement. It is not a mere formality. Providing the taxpayer with the factual and legal bases for the assessment is crucial before proceeding with tax collection. **Tax collection should be premised on a valid assessment**, which would allow the taxpayer to present his or her case and produce evidence for substantiation. *(Emphases and underscoring added)*

Based on the foregoing doctrinal pronouncements, a tax assessment must not only contain a computation of tax liabilities, but must also include a demand for the settlement of a tax liability that is definite and fixed. The absence thereof renders the assessment invalid.

A perusal of the accompanying *Assessment Notice* to the said FLD[41] shows that the space for the due date was conspicuously left blank, just as in the ruling in the *Fitness by Design* case, whereby the due date of the assessment notices therein *"remained unaccomplished"*.

It becomes uncertain as to which does the phrase *"the date specified therein"* refer to with regard to the payment of the alleged deficiency taxes. As such, petitioner would be at a loss as to when should any adjustment begin. In view of this vagueness, the indefiniteness in the amounts being assessed becomes even more apparent.

Considering that the above *Assessment Notice* failed to properly indicate the due date when the subject deficiency income tax must be paid, no proper demand thereof within a specific period was validly made.

Thus, given that respondent failed to state the respective due dates for the payment of the subject income tax assessment, along with his failure to provide the definite amount of taxes to be paid, petitioner's obligation for such deficiency taxes may not be deemed to have legally accrued. Simply put, petitioner may not be adjudged to be held liable for deficiency taxes which in the first place are not legally demandable.

With the said lapses of the BIR, the subject income tax assessment hardly fall under the jurisprudential definition of a tax assessment under the NIRC, considering that they lacked "*a due tax liability that is there definitely set and fixed.*" They likewise do not purport to be a demand for payment of tax due, which a final assessment notice should supposedly be.

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41 Exhibit "P-12", Docket – Vol. 2, at p. 697; Exhibit "R-11", BIR Records (Exhibit "R-14"), p. 697.

Accordingly, the inevitable conclusion is that the subject income tax assessment is void, and thus, bear no valid fruit.[42] Correspondingly, at this juncture, it must already be stated that the FLD dated December 13, 2017 and the *Assessment Notice* attached thereto, must be cancelled.

***Petitioner is not liable to pay the subject compromise penalty.***

Since the subject income tax assessment is void, petitioner cannot likewise be held liable to pay the compromise penalty in the amount of ₱50,000.00. Nevertheless, it must be stressed that a compromise is, by its nature, mutual in essence.[43] It implies agreement. One party cannot impose it upon the other.[44] Compromise penalties are only amounts suggested in settlement of criminal liability and may not be imposed or exacted on the taxpayer in the event of refusal to pay the suggested amount.[45] Considering that there is no indication that petitioner consented to the subject compromise penalty, then with greater reason that the said amount should not be sustained.

In view of the finding that the subject income tax assessment is invalid, it becomes unnecessary for this Court to address the issues and other matters raised by the parties.

It must be emphasized that while taxes are the lifeblood of the government, the power to tax has its limits, in spite of all its plenitude. Even as We concede to the inevitability and indispensability of taxation, it is a requirement in all democratic regimes that it be exercised reasonably and in accordance with the prescribed procedure.[46]

**WHEREFORE**, in light of the foregoing considerations, the instant *Petition for Review* is **GRANTED**. Accordingly, the FLD and *Audit Result/Assessment Notices* attached thereto, all dated December 13, 2017, are hereby **CANCELLED and SET ASIDE.**

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42 *Commissioner of Internal Revenue vs. Pilipinas Shell Petroleum Corporation*, G.R. Nos. 197945 and 204119-20, July 9, 2018, G.R. No.197945 citing *Commissioner of Internal Revenue vs. Reyes*, G.R. Nos. 159694 and 163581, January 27, 2006.

43 Refer to *Vda. De San Agustin vs. Commissioner of Internal Revenue*, G.R. No. 138485, September 10, 2001.

44 *Commissioner of Internal Revenue vs. Abad, et al.*, G.R. No. L-19627, June 27, 1968.

45 Refer to Part III.4, RMO No. 7-2015.

46 *Commissioner of Internal Revenue vs. BASF Coating + Inks, Phils., Inc.* G.R. No. 198677, November 26, 2014, citing *Commissioner of Internal Revenue vs. Algue, Inc.*, G.R. No. L-28896, February 17, 1988.

Furthermore, the FDDA dated October 23, 2020, including the *Audit Result/Assessment Notices* attached thereto, assessing petitioner for deficiency income tax, inclusive of interests, in the amount of ₱3,293,565,888.92 and compromise penalty in the amount of ₱50,000.00, for taxable year 2013, are hereby **REVERSED and SET ASIDE**.

**SO ORDERED.**

**CORAZON G. FERRER-FLORES**
Associate Justice

**WE CONCUR:**

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

**MARIA ROWENA MODESTO-SAN PEDRO**
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.

**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*