REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

PHILIPPINE AIRPORT GROUND SUPPORT SOLUTIONS, INC. (formerly Philippine Airport and Ground Services Globeground, Inc.), *Petitioner,*	**CTA *EB* NO. 2107** *(CTA Case No. 9861)*
	Present: **DEL ROSARIO, P.J., CASTAÑEDA, JR., UY, RINGPIS-LIBAN,**
-versus-	**MANAHAN, BACORRO-VILLENA,** *and* **MODESTO-SAN PEDRO,** *JJ.*
	Promulgated:
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	OCT 07 2020 2:39 p.m.

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DECISION

MODESTO-SAN PEDRO, J.:

The Case

This is a Petition for Review ("Petition")[1] under ***Section 3(b), Rule 8 of the Revised Rules of the Court of Tax Appeals ("RRCTA")***,[2] seeking the reversal and setting aside of the Resolution,[3] dated 27 March 2019 and the Resolution,[4] dated 26 June 2019, promulgated by the Court of Tax Appeals ("CTA") Third Division ("Court in Division") and praying for the Court *En Banc* to render a decision remanding the case to the Court in Division for trial on the merits.[5]

[1] See Petition, Records, Vol. 1, pp. 1-285, with annexes.
[2] *A.M. No. 05-11-07-CTA*, November 22, 2005.
[3] See Resolution, dated 27 March 2019, Annex "A" of the Petition, Records, Vol. 1, pp. 37-46.
[4] See Resolution, dated 26 June 2019, Annex "B" of the Petition, Records, Vol. 1, pp. 47-51.
[5] See Prayer in the Petition for Review, Records, p. 30.

The Parties

Petitioner, **PHILIPPINE AIRPORT GROUND SUPPORT SOLUTIONS, INC. (formerly Philippine Airport and Ground Services Globeground, Inc.)**, is a corporation duly organized and existing under and by virtue of the laws of the Republic of the Philippines, with principal office at 3rd Floor PAIR-PAGS Center, NAIA Compound, Brgy. 198, Pasay City. It is engaged in the business of providing and selling all types of services relating to the management and operation of business enterprises, including but not limited to, airport operations, ramp, cargo and baggage handling, cabin cleaning, and catering services.

Respondent, **Commissioner of Internal Revenue ("CIR")**, is the duly appointed Commissioner of the Bureau of Internal Revenue ("BIR") who is vested with the authority to act on and approve claims for refund or issue tax credit certificate ("TCC") as provided by law. He holds office at the BIR National Office Building, BIR Road, Diliman, Quezon City.

The Facts

Petitioner is registered with the BIR as a Value Added Tax ("VAT") taxpayer as evidenced by its *Certificate of Registration* bearing Taxpayer Identification No. 202-224-068-0000 and numbered as OCN 9RC0000516146.[6]

In line with its business, petitioner supplies baggage, cargo handling and other ground services to various international air carriers owned by international airline companies with landing rights at the Ninoy Aquino International Airport ("NAIA").[7]

From its sales of services to such entities, petitioner is claiming VAT refund for input taxes it paid with respect to the purchases attributable to such sales.[8]

For taxable year 2008 ("TY 2008"), petitioner filed, on 30 March 2010, an administrative claim for refund/ issuance of TCC for excess input taxes attributable to zero-rated sales and excess creditable withholding tax on income ("CWT") in the total amount of Php 8,451,171.96 and Php 4,756,491.86, respectively, before BIR Revenue Region No. 8 ("RR 8"), Revenue District Office No. 51 ("RDO 51").[9]

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[6] *Id.*, at p. 5; Annex "J" of the Petition, Records, Vol. 1, p. 215.
[7] See Petition, Records, Vol. 1, p. 4.
[8] *Id.*, at p. 5.
[9] See Petition, Records, Vol. 1, p. 18; Annex "OO" of the Petition, Records, Vol. 1, pp. 276-277.

On 28 October 2010, petitioner received a Letter from Ms. Josephine S. Virtucio, Revenue District Officer of RDO 51, informing petitioner that its administrative claim for refund had been assigned to revenue officer Ms. Alona Marie B. Alegre and that supporting documents should be submitted to her.[10] In response, petitioner sent a Letter to respondent, on 4 November 2010, informing him of its readiness to present its supporting documents to the concerned revenue officers.[11]

On 9 November 2010, petitioner received a Letter from respondent informing it to submit the documents enumerated in the List of Requirements stated therein.[12] In compliance therewith, petitioner submitted to respondent, on 20 April 2012, one (1) box consisting of twelve (12) folders of supporting documents for input VAT and one (1) folder for prepaid withholding tax.[13]

On 24 May 2018, petitioner received a Letter, dated 2 May 2018, from respondent which denied its administrative claim for refund on the ground of its alleged failure to submit supporting documents.[14]

Thus, on 25 June 2018, petitioner filed a Petition for Review before the Court in Division assailing the denial of its administrative claim for refund.[15]

On 4 September 2018, petitioner received a copy of respondent's Answer with Motion to Dismiss alleging that the Court in Division has no jurisdiction over the instant case on the ground that the judicial claim for refund already prescribed.[16] Petitioner met this with its Reply [Re: Answer with Motion to Dismiss], dated 14 September 2018, contending that its judicial claim for refund or TCC was timely filed and that it is entitled to the same.[17]

On 1 April 2019, petitioner received a copy of the Resolution, dated 27 March 2019, which granted respondent's Motion to Dismiss.[18]

On 11 April 2019, petitioner filed a Motion for Reconsideration praying for the reversal and setting aside of the said Resolution.[19] The Motion was,

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[10] See Petition, Records, Vol. 1, p. 19; Annex "QQ" of the Petition, Records, Vol. 1, p. 280.
[11] See Petition, Records, Vol. 1, p. 19; Annex "SS" of the Petition, Records, Vol. 1, p. 282.
[12] See Petition, Records, Vol. 1, p. 19; Annex "TT" of the Petition, Records, Vol. 1, p. 283.
[13] See Petition, Records, Vol. 1, p. 19.; Annex "UU" of the Petition, Records, Vol. 1, p. 284.
[14] See Petition, Records, Vol. 1, p. 19; Annex "C" of the Petition, Records, Vol. 1, p. 52.
[15] See Petition, Records, Vol. 1, p. 20; Annex "D" of the Petition, Records, Vol. 1, pp. 53-170.
[16] See Petition, Records, Vol. 1, p. 20; Annex "E" of the Petition, Records, Vol. 1, pp. 171-178.
[17] See Petition, Records, Vol. 1, p. 20; Annex "F" of the Petition, Records, Vol. 1, pp. 179-189.
[18] See Petition, Records, Vol. 1, p. 20; Annex "A" of the Petition, Records, Vol. 1, pp. 37-46.
[19] See Petition, Records, Vol. 1, p.20; Annex "G" of the Petition, Records, Vol. 1, pp. 190-198.

however, denied by the Court in Division in its Resolution, dated 26 June 2019.[20]

Hence, the present Petition, which was filed before this Court on 26 July 2019.

Following the filing by respondent of his Comment on 9 September 2019,[21] and petitioner's Reply [Re: Comment/Opposition dated 8 September 2019],[22] this case was submitted for Decision.[23]

Hence, this Decision.

The Assigned Errors[24]

I.

Whether or not the petitioner's judicial claim for refund or issuance of tax credit certificate has already prescribed; and

II.

Whether or not the petitioner is entitled to the claim for refund or issuance of tax credit certificate.

Arguments of the Parties

Petitioner's Arguments[25]

Petitioner contends the following:

(1) Petitioner's judicial claim for refund or issuance of TCC was timely filed in accordance with the Tax Code, considering that (a) under ***Section 112 (C) of the Tax Code and Section 4.112-1 (d) of Revenue Regulations No. 16-05 ("RR 16-05")***, it had thirty (30) days from the denial of its administrative claim within which to file a Petition for Review with this Honorable Court and (b) its administrative claim was filed before the issuance of ***Revenue Memorandum Circular No. 54-2014 (RMC 54-14")***, whose non-retroactivity was affirmed by both the Supreme Court in ***Pilipinas Total Gas, Inc. v. Commissioner of***

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[20] See Petition, Records, Vol. 1, p.20; Annex "B" of the Petition, Records, Vol. 1, pp. 47-51.
[21] See Comment, Records, Vol. 1, pp. 289-297.
[22] See Reply [Re: Comment/Opposition dated 8 September 2019], Records, Vol. 1, pp. 298-306.
[23] See Resolution, dated 2 October 2019, Records, Vol. 1, pp. 307-309.
[24] See Issues in the Petition, Records, pp. 20-21.
[25] See petitioner's Arguments in the Petition, Records, Vol.1, pp. 21-30.

Internal Revenue ("Total Gas Case")[26] and respondent in ***Revenue Regulations No. 1-2017 ("RR 1-17")***;

(2) Petitioner is entitled to a claim for refund or issuance of TCC under ***Sections 112 (A) and 108 (B) (4) of the Tax Code***;

(3) Petitioner did not receive any notice requiring submission of additional documents, despite the allegation in respondent's Denial Letter, dated 2 May 2018, that petitioner did receive such notice; and

(4) Even assuming that petitioner failed to fully submit the documents required, such failure does not preclude respondent from requiring the same to decide the claim or to eventually deny the claim should the taxpayer still fail to submit said documents.

Respondent's Arguments[27]

Respondent argues that petitioner's judicial claim was filed beyond the prescriptive period allowed by law, considering that:

(1) The Supreme Court, in ***Rohm Apollo Semiconductor Philippines v. CIR***,[28] ruled that, under ***Section 112 (D) of the Tax Code***, a taxpayer may file a judicial claim in one of two ways: (a) file the judicial claim within thirty (30) days after respondent denies the administrative claim within the one hundred twenty (120)-day period to decide or (b) file the judicial claim within thirty (30) days from the expiration of the one hundred twenty (120)-day period if respondent does not act within said period;

(2) The one hundred twenty (120) + thirty (30) ("120+30")-day period is mandatory and jurisdictional; and

(3) Petition filed its judicial claim more than five (5) years, rather than thirty (30) days, from the lapse of the one hundred twenty (120)-day period, counted from the day petitioner submitted its supporting documents to respondent.

The Ruling of the Court En Banc

The instant Petition for Review lacks merit.

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[26] G.R. No. 207112, 8 December 2015.
[27] See respondent's Arguments in the Comment, Records, Vol. 1 pp. 290-295.
[28] G.R. No. 168950, 14 January 2015.

Section 112 (C) of the Tax Code does not provide alternative remedies to a taxpayer-claimant.

Petitioner's main contention is that ***Section 112 (C) of the Tax Code*** provides two (2) remedies for a taxpayer to judicially appeal an unfavorable action on a claim for input tax refund/ issuance of TCC, namely, file a Petition for Review before the CTA within thirty (30) days from: a) receipt of respondent's adverse decision, or b) upon expiration of the one hundred twenty (120)-day period given to respondent to act upon requests for input tax refunds/ issuance of TCC. For petitioner, these remedies are alternative in nature, hence, it cannot be deprived of its right to appeal an adverse decision issued beyond the one hundred twenty (120)-day period given to respondent to decide.

This is erroneous.

Section 112 (C) of the Tax Code provides, as follows:

> "**SEC. 112. Refunds or Tax Credits of Input Tax. -**
>
> xxx xxx xxx
>
> **(C) Period within which Refund or Tax Credit of Input Taxes shall be Made.** - In proper cases, the Commissioner shall grant a refund or issue the tax credit certificate for creditable input taxes within one hundred twenty (120) days from the date of submission of complete documents in support of the application filed in accordance with Subsections (A) hereof.
>
> In case of full or partial denial of the claim for tax refund or tax credit, or the failure on the part of the Commissioner to act on the application within the period prescribed above, the taxpayer affected may, within thirty (30) days from the receipt of the decision denying the claim or after the expiration of the one hundred twenty day-period, appeal the decision or the unacted claim with the Court of Tax Appeals."

While the said provision provides two (2) starting points within which the thirty (30)-day period to file a judicial claim will start, namely: a) upon expiration of the one hundred twenty (120)-day mandatory period for respondent to act on a request for input tax refund/issuance of TCC, and b) upon receipt of respondent's adverse decision, the same are not alternative in nature.

The thirty (30)-day period given to a taxpayer to file a judicial claim for input tax refund/TCC shall start from whichever starting point comes first. Taxpayers cannot opt to wait for an actual adverse decision by respondent despite the lapse of the one hundred twenty (120)-day mandatory period given to respondent to act before filing a judicial claim before this Court. Otherwise, such judicial action would be belatedly filed, which results in this Court losing its jurisdiction to try the judicial claim for input tax refund/TCC. This is known as the mandatory and jurisdictional 120+30-day period as enunciated in ***Commissioner of Internal Revenue v. San Roque Power Corporation, Taganito Mining Corporation v. Commissioner of Internal Revenue and Philex Mining Corporation v. Commissioner of Internal Revenue.***[29]

The rationale for the mandatory and jurisdictional 120+30-day period is the fact that respondent's inaction within the one hundred twenty (120)-day mandatory period given him to decide a request for input tax refund/TCC is treated as a denial itself. Hence, a taxpayer need not await an actual denial as its request for input tax refund/ issuance of TCC has been deemed denied by express provision of law.[30]

In ***Rohm Apollo Semiconductor Philippines v. Commissioner of Internal Revenue***,[31] the Supreme Court had a chance to categorically declare that a judicial appeal must be instituted immediately within thirty (30) days from the expiration of the mandatory one hundred twenty (120) day period given to respondent to decide claims for input tax refund/ issuance of TCC considering that such inaction of respondent is already considered a denial of such claims, *viz:*

> "A final note, the taxpayers are reminded that that when the 120-day period lapses and there is inaction on the part of the CIR, they must no longer wait for it to come up with a decision thereafter. The CIR's inaction is the decision itself. It is already a denial of the refund claim. Thus, the taxpayer **<u>must file an appeal within 30 days from the lapse of the 120-day waiting period."</u>**
>
> (Emphasis and underscoring, Ours)

This was reiterated in ***Silicon Philippines, Inc. (formerly Intel Philippines Manufacturing, Inc.) v. Commissioner of Internal Revenue***,[32] where the High Court ruled that a "judicial claim shall be filed within a period of 30 days after the receipt of respondent's decision or ruling or after the expiration of the 120-day period, whichever is sooner... any claim filed in a period less than or beyond the 120+30 days provided by the NIRC is outside the jurisdiction of the CTA."[33]

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[29] G.R. No. 187485, G.R. No. 196113 and G.R. No. 197156, 12 February 2013.
[30] ***Commissioner of Internal Revenue v. San Roque Power Corporation***, G.R. No. 187485, 12 February 2013.
[31] G.R. No. 168950, 14 January 2015.
[32] G.R. No. 182737, 02 March 2016.
[33] Emphasis and Underscoring, Ours.

<u>Petitioner misapplied RMC 54-14 and the Total Gas Case.</u>

Petitioner contends that, when ***RMC 54-14*** was issued on 11 June 2014, all claims not decided by respondent within the mandatory one hundred twenty (120)-day period was treated as a denial. As a result of the retroactive application of ***RMC 54-14,*** all pending claims prior to 11 June 2014, which includes petitioner's administrative claim, were deemed denied. In the ***Total Gas Case,*** however, the Supreme Court ruled that ***RMC 54-14*** cannot be given retroactive effect. It should not prejudice taxpayers who have every right to pursue their claims in the manner provided by existing regulations at the time it was filed. Consequently, petitioner posits that ***RMC 54-14*** should not be applied in a manner that would cause it to be deprived of its right to appeal an actual denial of its administrative claim within thirty (30) days from receipt thereof.

Petitioner erroneously interpreted ***RMC 54-14*** and the ***Total Gas Case.***

The deemed denial of an administrative claim, as a result of respondent's inaction therein within the mandatory one hundred twenty (120)-day period, did not arise from the issuance of ***RMC 54-14*** but is a result of a long line of cases judicially interpreting ***Section 112 (C) of the Tax Code***, as summarized in ***Commissioner of Internal Revenue v. San Roque Power Corporation, Taganito Mining Corporation v. Commissioner of Internal Revenue, and Philex Mining Corporation v. Commissioner of Internal Revenue***. Thus, even before ***RMC 54-14*** became effective on 11 June 2014, the standing rule is that a taxpayer-claimant must file his judicial claim within thirty (30) days from expiration of the mandatory one hundred twenty (120)-day period for respondent to act, which is deemed a denial, or actual receipt of a denial of his administrative claim, whichever comes first. The only exception is when ***BIR Ruling No. DA-489-03***[34] was still effective, which allowed the filing of judicial claims even before the expiration of the mandatory one hundred twenty (120)-day period (*i.e.,* allowed premature filing of judicial claim).

RMC 54-14 simply provided that a taxpayer-claimant must already submit his complete supporting documents (*i.e.,* the reckoning point of the one hundred twenty (120)-day period under ***Section 112 (C) of the Tax Code)*** at the time he files his administrative claim. Thus, the one hundred twenty (120)-day period given to respondent to act on claims immediately starts from the date of filing of the administrative claim.

On the other hand, the ***Total Gas Case*** simply provided that ***RMC 54-14*** cannot be retroactively applied to pending cases filed during the effectivity

[34] 10 December 2003.

of ***RMC 49-03***.[35] For cases filed during the effectivity of ***RMC 49-03***, the reckoning point of the one hundred twenty (120)-day period is the date of submission of complete supporting documents, which shall be made within thirty (30) days from the filing of the administrative claim unless extended by the head of the processing unit by a period not more than thirty (30) days. Moreover, if, in the course of the investigation and processing of the claim, additional documents are required for the proper determination of the legitimate amount of claim, the taxpayer-claimants shall submit such documents within thirty (30) days from request of the investigating/processing office. Notice, by way of a request from the tax collection authority to produce the complete documents in these cases, became essential. It is only upon the submission of these requested documents that the one hundred twenty (120)-day period would begin to run.

The ***Total Gas Case*** also provided that it is the taxpayer who ultimately determines when complete documents have been submitted for the purpose of commencing and continuing the running of the one hundred twenty (120)-day period. Thereafter, whether these documents are actually complete as required by law is for respondent and the courts to determine.

However, nowhere in the ***Total Gas Case*** did the Supreme Court declare that taxpayer-claimants have alternative remedies in filing their judicial VAT refund claims (*i.e.,* file a judicial claim within thirty (30) days from receipt of respondent's adverse decision or upon expiration of the one hundred twenty (120)-day period given to respondent to act upon requests for input tax refunds/ issuance of TCC).

It remains therefore that, regardless of the issuance of ***RMC 54-14*** and the promulgation of the ***Total Gas Case***, taxpayer-claimants must file their judicial claims for VAT refund/issuance of TCC within thirty (30) days from receipt of a denial made by respondent or expiration of the one hundred twenty (120)-day period to act on said administrative claim, whichever comes first. These periods are mandatory and jurisdictional and are not mere technical requirements which may be dispensed with.[36]

Petitioner failed to timely file its judicial claims.

Petitioner contends that, in the present case, the application for VAT refund/issuance of TCC for TY 2008 was filed on 30 March 2010. The applicable issuance therefore is ***RMC 49-03*** as the claim was made before the issuance of ***RMC 54-14*** (*i.e.,* 11 June 2014).

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[35] 15 August 2003.
[36] ***Silicon Philippines, Inc. (Formerly Intel Philippines Manufacturing, Inc.) v. Commissioner of Internal Revenue***, G.R. No. 173241, 25 March 2015.

Applying ***RMC 49-03*** along with ***Section 112 (A) of the Tax Code***[37] and the ***Total Gas Case***, the administrative claim for refund should have been made on the following dates:

Taxable Quarter	Close of Taxable Quarter	Date administrative claim must be filed
1st Quarter	31 March 2008	31 March 2010
2nd Quarter	30 June 2008	30 June 2010
3rd Quarter	30 September 2008	30 September 2010
4th Quarter	31 December 2008	31 December 2010

Petitioner thus concludes that it timely filed its administrative claim.

However, petitioner belatedly filed its judicial claim.

As provided, a judicial claim must be made within thirty (30) days from receipt of a denial made by respondent or expiration of the one hundred twenty (120)-day period to act on said administrative claim, whichever comes first.

Following this, the one hundred twenty (120)-day period given to respondent to act started when petitioner filed its administrative claim on 30 March 2010. Thus, on 28 July 2010, petitioner's administrative claim for refund/issuance of TCC was deemed denied as no Decision was received from respondent up to said date. From said date, petitioner had thirty (30) days or until 27 August 2010 within which to file a judicial claim via a Petition for Review before the CTA.

Clearly, the filing of the Petition for Review before the Court in Division on 25 June 2018 was out of time.

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[37] SEC. 112. Refunds or Tax Credits of Input Tax. –
(A) Zero-rated or Effectively Zero-rated Sales. - **Any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, <u>within two (2) years after the close of the taxable quarter when the sales were made, apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales,</u> except transitional input tax, to the extent that such input tax has not been applied against output tax**: Provided, however, That in the case of zero-rated sales under Section 106(A)(2)(a)(1), (2) and (b) and Section 108 (B)(1) and (2), the acceptable foreign currency exchange proceeds thereof had been duly accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP): Provided, further, That where the taxpayer is engaged in zero-rated or effectively zero-rated sale and also in taxable or exempt sale of goods of properties or services, and the amount of creditable input tax due or paid cannot be directly and entirely attributed to any one of the transactions, it shall be allocated proportionately on the basis of the volume of sales. Provided, finally, That for a person making sales that are zero-rated under Section 108(B) (6), the input taxes shall be allocated ratably between his zero-rated and non-zero-rated sales.
(Emphasis and Underscoring, Ours)

Even if we are to follow the declaration in the ***Total Gas Case*** that the one hundred twenty (120)-day period shall begin to run from the date of submission of additional supporting documents requested by the investigating/processing office, the 25 June 2018 filing of the Petition for Review before the Court in Division was still belatedly made. To reckon the one hundred twenty (120)-day period from petitioner's date of submission of additional documents on 4 November 2010 and 20 April 2012 would result in the deemed denial of the administrative claim for refund and the last day to file the judicial claim on the following dates:

Date of submission of supporting documents	Date that administrative claim is deemed denied	Last day to file judicial claim
4 November 2010	4 March 2011	3 April 2011
20 April 2012	18 August 2012	17 September 2012

Due to petitioner's failure to timely file a judicial claim for VAT refund/issuance of TCC, the Court in Division has no jurisdiction to entertain the Petition for Review containing said claim. It cannot be stressed enough that the 120+30-day period is mandatory and jurisdictional. Failing to comply with this rule results in the outright dismissal of a VAT refund case even if meritorious. To rule otherwise would write off the importance of mandatory and jurisdictional requirements.[38] As ruled by the Supreme Court, the right to appeal is a mere statutory privilege that requires strict compliance with the conditions attached by the statute for its exercise.[39]

<u>RR 1-17 does not provide an exception to the mandatory and jurisdictional 120+30 day period.</u>

Petitioner argues that if the 120+30-day period will be strictly construed against it, then this would render nugatory ***RR 1-17*** that pending administrative claims prior to the effectivity of ***RMC 54-14*** shall be processed based on available documents. To hold otherwise would amount to a denial of due process of law where petitioner would be left with no remedy in case of denial of its claim.

We do not agree.

A perusal of ***Section 2 of RR 1-17*** shows that claims filed prior to ***RMC 54-14*** were merely ordered to be continuously processed **administratively**

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[38] ***Silicon Philippines, Inc. (Formerly Intel Philippines Manufacturing, Inc.) v. Commissioner of Internal Revenue***, G.R. No. 173241, 25 March 2015.
[39] ***Hedcor, Inc. v. Commissioner of Internal Revenue***, G.R. No. 207575, 15 July 2015.

but not judicially. It did not create an exception to the mandatory and jurisdictional 120+30-day period, which is mandated by law. A mere regulation cannot create an exception not provided by the law it seeks to implement. Implementing rules and regulations may not enlarge, alter, or restrict the provisions of the law they seek to implement.[40]

RR 1-17 was merely issued to restart the processing of the administrative claims for refund/TCC which were deemed denied due to erroneous application of ***RMC 54-14***.[41] However, this is solely confined to the BIR level and does not extend to the judiciary.

In light of the foregoing discussions, there is no more need to discuss the remaining issues.

WHEREFORE, the instant Petition for Review filed by petitioner, **PHILIPPINE AIRPORT GROUND SUPPORT SOLUTIONS, INC. (formerly Philippine Airport and Ground Services Globeground, Inc.)**, is hereby **DENIED** for lack of merit. Accordingly, the Resolutions, dated 27 March 2019 and 26 June 2019, respectively, are hereby **AFFIRMED**.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

[40] ***Pilipinas Kao, Inc. v. Honorable Court of Appeals and Board of Investments***, G.R. No. 105014, 18 December 2001.
[41] Section 2, RR 1-17.

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

CERTIFICATION

Pursuant to *Article VIII, Section 13 of the Constitution*, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.

ROMAN G. DEL ROSARIO
Presiding Justice