REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PEOPLE OF THE PHILIPPINES, Petitioner,	**CTA EB CRIM. NO. 075** (CTA CRIM. CASE NOS. O-670 & O-671)
-versus-	**Present:** **Del Rosario,** *P.J.,* **Castañeda, Jr.,** **Uy,** **Ringpis-Liban,** **Manahan,** **Bacorro-Villena,** *and* **Modesto-San Pedro,** *JJ*
E & D PARTS SUPPLY, INC., CIPRIANO C. UY AND MARGARET L. UY, Accused.	**Promulgated:** JUL 0 5 2021 4:27pm

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DECISION

RINGPIS-LIBAN, J.

Before the Court *En* Banc is a Petition for Review filed by petitioner People of the Philippines seeking nullification of the Resolution[1] dated September 5, 2019, the dispositive portion of which reads:

> "In view of the foregoing, the *Motion for Leave of Court to file Demurrer to Evidence and to Admit Attached Demurrer to Evidence* filed on July 1, 2019 is hereby **GRANTED**.
>
> Accused's *Demurrer to Evidence* is also **GRANTED**. Accordingly, CTA Criminal Case Nos. O-670 and O-671 are **DISMISSED** on the ground of insufficiency of evidence.

[1] Rollo, CTA EB CRIM. NO. 075, pp. 25-37.

SO ORDERED."

and the Resolution on the Motion for Reconsideration[2] dated February 5, 2020, of the First Division of the Court (Court in Division) denying petitioner's Motion for Partial Reconsideration (Re: Resolution dated September 5, 2019), the dispositive portion of which reads as follows:

> "**WHEREFORE**, in light of the foregoing considerations, the *Motion for Partial Reconsideration (Re: Resolution dated September 05, 2019)* posted by plaintiff on October 1, 2019 is **DENIED** for lack of merit. The accused are likewise declared not civilly liable to pay the following assessed amounts:
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> 1. Deficiency income tax for taxable year 2006 in the amount of P22, 137,734.48, inclusive of surcharge and interest;
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> 2. Deficiency value-added tax for taxable year 2006 in the amount of P7,889,175.76, inclusive of surcharge and interest; and
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> 3. Penalties, surcharges, deficiency interest and delinquency interest, until fully paid pursuant to Sections 248 and 249 of the 1997 NIRC, as amended.
>
> **SO ORDERED.**"

THE FACTS

Filed before the Court in Division are two (2) separate Informations for violation of Section 255 of National Internal Revenue Code (NIRC) of 1997, as amended, in relation to Sections 253 par. (d) and 256 of the same code, which read as follows:

<u>CRIMINAL CASE NO. O-670</u>

"INFORMATION

> The undersigned Senior Assistant State Prosecutor of the Department of Justice hereby accuses E & D Parts Supply, Inc., Cipriano C. Uy and Margaret L. Uy, of Willful Failure to Pay Income Tax deficiency for taxable year 2006, in violation of Section 255, in relation to Sections 253 (d) and 256, all of the

[2] Rollo, pp. 49-56.

National Internal Revenue Code of 1997, as amended, committed as follows:

'That on or about June 22, 2010 and thereafter, in Manila, and within the jurisdiction of this Honorable Court, accused E & D Parts Supply, Inc., a domestic corporation duly registered with the Securities and Exchange Commission, and with business address at Perez St., Paco, Manila, through its chairman and treasurer, accused Cipriano C. Uy and Margaret L. Uy, respectively, required by law to file Income Tax Return (ITR) and to pay corresponding income tax, did then and there, willfully, unlawfully and knowingly, fail to pay deficiency income tax in the amount of Fourteen Million Two Hundred Fifty One Thousand Eight Hundred Eighteen Pesos and Fifty Centavos (P14,251,818.50), exclusive of interests, for taxable year 2006, despite receipt of the Preliminary Assessment Notice (PAN) and Final Assessment Notice (FAN), issued after tax investigation, including prior and post notices, the latest being in the nature of final notice before suit issued by the Bureau of Internal Revenue on June 22, 2010, and their failure to file and protest on said deficiency tax assessment within the prescribed period, to the damage and prejudice of the Government of the Republic of the Philippines.'

CONTRARY TO LAW."

<u>CRIMINAL CASE NO. O-671</u>

"**<u>INFORMATION</u>**

The undersigned Senior Assistant State Prosecutor of the Department of Justice hereby accuses Cipriano C. Uy, Margaret l. Uy and E & D Parts Supply, Inc., for Willful Failure to Pay Value-Added Tax (VAT) deficiency for taxable year 2006, in violation of Section 255, in relation to Sections 253(d) ad 256, of the National Internal Revenue Code of 1997, as amended, committed as follows:

'That on or about June 22, 2010, in Manila, and within the jurisdiction of this Honorable Court, accused E & D Parts Supply, Inc. a domestic corporation duly registered with the Securities and Exchange Commission with business address at 1143-B Perez St., Paco, Manila, through its chairman and treasurer, accused Cipriano C. Uy and Margaret L. Uy, respectively, required by law to file Value-Added Tax (VAT) Return and to Pay the corresponding income tax, did then and there, willfully, unlawfully, and knowingly, fail to pay the aggregate deficiency VAT in the amount of Four Million Nine Hundred Thirty Thousand Seven Hundred Thirty Four Pesos and Eighty Five Centavos (Php4,930,734.85), exclusive of interests, corresponding to the four (4) quarters of taxable year 2006, despite receipt of the Preliminary Assessment Notice (PAN) and Final Assessment Notice (FAN) issued after tax investigation, including prior and post notices, the latest being in the nature of final notice before suit issued by the Bureau of Internal Revenue on June 22, 2010, and their failure to file any protest on said deficiency tax assessment within the prescribed period, to the damage and prejudice of the government of the Republic of the Philippines.'

CONTRARY TO LAW."

Respondent Margaret Limoanco Uy ("Margaret") was arraigned on May 7, 2018[3] and entered a plea of "not guilty" for Criminal Case No. O-670. She was assisted by her counsel de parte, Atty. Gina Lorenzana. During the arraignment, Atty. Lorenzana manifested that accused Cipriano C. Uy is already deceased and presented the certified true copy of his death certificate. Petitioner confirmed that the name appearing on the death certificate and interposed no objection to the dismissal of the case against him. Hence, the case against Cipriano C. Uy was ordered dismissed.

On May 8, 2018, respondent Margaret, through her counsel filed a "Motion for Consolidation of Cases,"[4] praying that Criminal Case No. O-671 pending before the First Division of this Court be consolidated with Criminal Case No. O-670, pending before the Second Division. The same was granted.

Respondent Margaret was arraigned on July 16, 2018 in Criminal Case No. O-671,[5] and entered a plea of "not guilty." She was duly assisted by her counsel, Atty. Lorenzana. The case against accused Cipriano C. Uy was also dismissed due to his death.

The Pre-trial of the consolidated cases were conducted on August 16, 2018[6] and the Pre-Trial Order was issued on September 5, 2018.[7]

The prosecution presented *Mr. Reinhard Dale A. Anaban,* Revenue Officer at Revenue Region No. 7, BIR. Quezon City[8] *Ms. Prescila H. Pagayonan,* Group Supervisor at Large Taxpayers Division, Value-Added Tax Section, BIR

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[3] Docket, CTA CRIM. CASE NO. O-670, pp. 104-105.
[4] Ibid., pp. 109-111.
[5] Ibid., pp. 145-146.
[6] Ibid., pp. 177-178.
[7] Ibid., pp. 226-234.
[8] Judicial Affidavit, Exhibit "P-32."

National Office Bldg., Diliman, Quezon City[9] *Ms. Ma. Paz Arcilla,* Revenue Officer IV-Chief of Billing Section, Assessment Division, Revenue Region No. 6, BIR, Manila[10] and *Mr. Benhur C. Nacorda*, Mailing in-charge at the Administrative Division, Revenue Region No. 6, BIR, Manila.[11]

On February 27, 2019, petitioner filed its Formal Offer of Evidence.[12]

In the Resolution dated May 28, 2019,[13] the Court admitted Exhibits "P-1," "P-2," "P-3", "P-4," "P-5," P-6," "P-7," "P-8," "P-9," "P-10," "P-11," P-12", "P-13," "P-14," "P-15," "P-16," P-17," P-18," "P-19," "P-20," "P-21," "P-32", "P-32-a," "P-33," "P-33-a," "P-34," "P-34-a," "P-35," and "P-35-a" are admitted.

On July 1, 2019, respondent, through counsel filed a "Motion for Leave of Court to File Demurrer to Evidence and to Admit attached Demurrer to Evidence."[14]

On July 18, 2019, the Judicial Records Division of this Court issued a Records Verification Report stating that the petitioner failed to file comment on the "Motion for Leave of Court to File Demurrer to Evidence and to Admit attached Demurrer to Evidence."[15]

On September 5, 2019, the Court in Division issued a Resolution[16] granting the "Motion for Leave of Court to File Demurrer to Evidence and to Admit attached Demurrer to Evidence." In the same Resolution, the Court granted the Demurrer to Evidence. Accordingly, Criminal Case Nos. O-670 and O-671 were dismissed on the ground of insufficiency of evidence.

On October 1, 2019, petitioner filed a "Motion for Partial Reconsideration (Re: Resolution dated September 5, 2019)."[17]

On November 21, 2019, respondents, through their counsel, filed a "Comment on the Motion for Partial Reconsideration Dated September 30, 2019."

On February 5, 2019, the Court in Division issued a Resolution denying for lack of merit, petitioner's "Motion for Partial Reconsideration (Re: Resolution dated September 5, 2019)."[18]

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[9] Judicial Affidavit, Exhibit "P-33."
[10] Judicial Affidavit, Exhibit "P-34."
[11] Judicial Affidavit, Exhibit "P-35."
[12] Docket, CTA CRIM. CASE NOS. O-670 & O-671, pp. 329-337.
[13] Ibid., pp. 401-402.
[14] Ibid. pp. 410-425.
[15] Ibid., p. 426.
[16] Ibid., pp. 438-450 (with attached Concurring Opinion of Presiding Justice Roman G. Del Rosario, pp. 461-460).
[17] Docket, CTA CRIM. CASE NOS. O-670 & O-671, pp. 469-472.

On March 3, 2020, petitioner filed before the Court *En Banc* a "Motion for Extension of Time to File Petition for Review," stating that petitioner received the February 5, 2020 Resolution on February 17, 2020; that due to voluminous workload, petitioner prayed that it be given an additional fifteen (15) days from March 3, 2020 or until March 18, 2020 within which to file a Petition for Review.[19]

On March 6, 2020, the Court *En Banc* issued a Minute Resolution granting petitioner's motion.[20]

On June 5, 2020, the Court received the instant Petition for Review.[21]

In the Resolution dated June 29, 2020,[22] the Court *En Banc* ordered respondents to file their Comment, not a Motion to Dismiss, to the Petition for Review within ten (10) days from notice.

On October 19, 2020, the Court received respondent Margaret's "Comment (on the Petition for Review dated March 11, 2020."[23]

On November 6, 2020, the Court *En Banc* issued a Resolution submitting the instant case for decision.

THE ISSUE

The Court *En Banc* is confronted with this issue: **Whether or not the Court in Division erred in holding that respondent Margaret and E & D Parts Supply Inc. are not civilly liable to pay the amounts assessed by the (Bureau of Internal Revenue) BIR.**

THE ARGUMENTS

Petitioner argues that it need not present evidence to prove that respondent Margaret was the Treasurer of respondent corporation at the time of the commission of the crime in view of her admission in the Pre-Trial Briefs that she is the same person charged in the Information; that petitioner was able to prove that the Preliminary Assessment Notice (PAN) with Details of discrepancies dated January 6, 2010 was issued and served to respondent at its registered address at 1143-B Perez Street, Paco, Manila, through registered mail under Registry Receipt No. 926164 on January 7, 2010, and was not returned

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[18] Ibid., pp. 488-495.
[19] Rollo, CTA EB CRIM. NO. 075, pp. 1-3.
[20] Ibid., p.4.
[21] Ibid., pp. 5-18, with annexes.
[22] Ibid., pp. 58-59.
[23] Ibid., pp. 60-69.

by the Postmaster; that petitioner was able to prove that the Formal Letter of Demand (FLD) with Details of Discrepancies dated January 22, 2010 was issued and served to respondent at its registered address through registered mail under Registry Receipt No. 901072 on January 7, 2010, and was received by a certain S/G Andrade, authorized representative of the respondents on January 8, 2010; and that the assessment notices and corresponding FLD have become final, executory and demandable for failure of respondents to file a valid protest.

Respondent Margaret counter-argues that nowhere in the Pre-Trial Brief did respondent Margaret admit that she was the Treasurer of respondent corporation; that petitioner did not present evidence that the PAN was actually received by the respondents; that there is no proof that the FLD was sent to and received by the respondents; that since the assessment notices were not received by the respondents, the same cannot become final, executory and demandable; and that the assessment notices are void for being issued without a Letter of Authority (LOA).

THE RULING OF THE COURT *EN BANC*

The cases against accused Cipriano C. Uy were already dismissed

The records of the instant case show that Cipriano C. Uy was already dead prior to the filing of the Informations before the Court in Division. Cipriano C. Uy died on October 9, 2015 as shown in the Certificate of Death issued by the National Statistics Office.[24] Thus, the criminal cases against Cipriano C. Uy were ordered dismissed in the Orders of the Court in Division dated May 7, 2018[25] and July 16, 2018.[26]

Considering these pronouncements by the Court in Division as to the liabilities of Cipriano C. Uy, the latter should not be included as respondent in the instant case for the recovery of the civil liability of respondent corporation.

The Court *En Banc* will treat the instant case as an action to recover the civil liability of the corporation E & D Parts Supply, Inc. and respondent Margaret on the deficiency taxes for the year 2006.

The Court in Divison did not err in holding that respondent Margaret and E & D Parts Supply Inc. are not civilly liable to pay the the amounts assessed by the BIR

[24] Docket, CTA CRIM. CASE No. O-670, pp. 99-100.
[25] Ibid., pp. 104-105.
[26] Ibid., pp. 145-146.

In its attempt to overturn the Court in Division's Resolution denying petitioner's "Motion for Partial Reconsideration (Re: Resolution dated September 5, 2019)," petitioner insists that respondents are liable to pay the assessed tax liabilities because it was able to prove receipt by the respondents of the PAN and FLD.

Contrary to the position taken by the petitioner, the Court in Division did not err in holding that respondent Margaret and E & D Parts Supply Inc. are not civilly liable to pay the assessed tax liabilities for taxable year 2006.

The relevant provisions of the NIRC of 1997, as amended are as follows:

> **"Sec. 253. General Provisions.** – x x x
>
> (d) In the case of associations, partnerships or corporations, the penalty shall be imposed on the partner, president, general manager, branch manager, treasurer, officer-in-charge, and the employees responsible for the violation.
>
> x x x
>
> **Sec. 255. Failure to File Return, Supply Correct and Accurate Information, Pay Tax, Withhold and Remit Tax and Refund Excess Taxes Withheld on Compensation.** – Any person required under this Code or by rules and regulations promulgated thereunder to pay any tax, make a return, keep any record, or supply any correct and accurate information, who willfully fails to pay such tax, make such return, keep such record, or supply such correct and accurate information, or withhold or remit taxes withheld, or refund excess taxes withheld on compensation, at the time or times required by laws or rules and regulations shall, in addition to other penalties provided by law, upon conviction thereof, be punished by a fine of not less than Ten thousand pesos (P10,000.00) and suffer imprisonment of not less than one (1) year but not more than ten (10) years.
>
> x x x
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> **Sec. 256. Penal Liability of Corporation.** – Any corporation, association or general co-partnership liable for any of the acts or omissions penalized under this Code, in addition to the penalties imposed herein upon the responsible corporate officers, partners, or employees, shall, upon conviction for each act or omission, be punished by a fine of

not less than Fifty thousand pesos (P50,000.00) but not more than One hundred thousand pesos (P100,000.00)."

To hold accused/respondent liable for violations of the NIRC of 1997, as amended, the following three (3) essential elements must be present:

1. The accused is the person required under the Tax Code or by rules and regulations to file a return, to pay the tax and supply correct and accurate information;
2. The accused failed to file a return, to pay the tax and supply correct and accurate information at the time required by law; and
3. Such failure was willful.

The civil liability of accused/respondent is deemed instituted with the filing of the criminal case. Section 7(b)1 of Republic Act No. 9282[27] specifically states that "the criminal action and the corresponding civil action for the recovery of civil liability for taxes and penalties shall at all times be simultaneously instituted with, and jointly determined in the same proceeding by the CTA, the filing of the criminal action being deemed to necessarily carry with it the filing of the civil action, and no right to reserve the filing of such civil action separately from the criminal action will be recognized."

Thus, in the prosecution of violations of Section 255 of the NIRC of 1997, as amended, it is necessary to prove that the corporation was a registered taxpayer during the taxable year in question, that the accused is the responsible officer of the corporation, that the BIR issued the subject assessment notices pursuant to Section 228 of the NIRC of 1997, as amended, and that the corporation, through its responsible officers or authorized representatives received the same.

A corporation can be held liable only through its responsible officers. Under Section 256 of the NIRC of 1997, as amended, which was previously quoted, the penal liability for violations of Section 255 is pinned upon the responsible officer of the corporation. Hence, before a person can be charged as a responsible officer of a corporation, it must be shown that said person is an officer of the corporation during the taxable year subject of the case. A perusal of the evidence adduced by petitioner shows that there is no document exhibiting that respondent corporation was a registered taxpayer in 2006. The Articles of Incorporation and the General Information Sheet of respondent E & D Parts Supply, Inc. were not presented in Court. Said documents will prove that respondent Margaret was the Treasurer of E & D Parts Supply, Inc. during the subject taxable year.

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[27] *An Act amending the Jurisdiction of the Court of Tax Appeals (CTA), Elevating its Rank to the Level of a Collegiate Court with Special Jurisdiction and Enlarging its Membership, Amending for the Purpose Certain Sections of Republic Act No. 1125, as Amended, Otherwise Known as the Law Creating the Court of Tax Appeals, and for Other Purposes.*

The Court *En Banc* agrees with the Court in Division when it ruled in the assailed Resolutions as follows:

> "A careful review of the documentary exhibits presented by plaintiff shows that the official notices, more importantly the PAN and the FLD/FANs of this case were addressed to accused E & D Parts Supply, Inc. without including the accused Margaret L. Uy as its responsible officer. Even the Annual Income Tax Return (ITR) of E& D Parts Supply, Inc. for taxable year 2006 did not indicate Margaret L. Uy as its responsible officer. In fact, the name "Everett S. Uy" was the signatory to the said 2006 Annual ITR whose designation may be any of the following: "President/Vice President/Principal Officer/Accredited Tax Agent" as provided in the Annual ITR (BIR Form 1702).
>
> It was also revealed that plaintiff did not present evidence to disclose the names of the responsible officers of the accused corporation at the time the crime was allegedly committed. Plaintiff did not present the Articles of Incorporation (AOI) and the General Information Sheet (GIS) of accused E & D Parts Supply, Inc., to show that the accused Margaret L. Uy is its responsible officer at the time the crime was allegedly committed on June 22, 2010.
>
> Further, none of the revenue officers presented by the plaintiff as its witnesses, pinpointed Margaret L. Uy as a responsible officer of the accused corporation E and D Parts, Supply, Inc. They all testified that in the course of their investigation, they were concerned with the liabilities of the accused corporation.
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> xxx xxx xxx
>
> It may be recalled that the Informations filed against the accused identified Margaret L. Uy as the Treasurer of E & D Parts Supply, Inc. but plaintiff, during trial, failed to adduce proof of her designation as such officer at the time the crime was allegedly committed. In fact, it did not adduce any proof to identify any of the officers in the accused corporation."[28]
>
> "The Court's granting of the accused's Demurrer to Evidence and the consequent acquittal is primarily based on its finding that the prosecution failed to present sufficient evidence to support a verdict of guilt against the accused. As the Court succinctly but clearly ruled, "plaintiff was not able to establish the

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[28] Resolution dated September 5, 2019, pp. 10-12, citations omitted.

guilt of the accused as it failed to prove that she is one of the responsible officers in the accused corporation." With the dismissal of the criminal action against the accused Margaret L. Uy, the corresponding civil action was likewise dismissed on the ground that the act or omission from which the civil liability might arise did not exist.

It is well-settled that a civil action based on delict may be deemed extinguished if there is a finding that the prosecution failed to prove the guilt of the accused or that it failed to prove that the accused committed the acts or omission imputed to him or her. xxx

The principle by which the civil liability of accused Margaret L. Uy has been extinguished by her acquittal may likewise apply to the corporation, E & D Parts Supply, Inc. considering that not all the elements of the crime described under Section 255 of the 1997 of the NIRC, as amended, were proven by the prosecution.

The Supreme Court in the case of *Ching vs. Secretary of Justice, et al.,* illustrates the instances where the extinguishment of criminal liability of the individual results in the obliteration of the criminal liability of the corporation, and we quote:

> xxxx. A necessary part of the definition of every crime is the designation of the author of the crime upon whom the penalty is to be inflicted. When a criminal statute designates an act of a corporation or a crime and prescribed punishment therefor, it creates a criminal offense which otherwise, would exist and such can be committed only by the corporation. **But when a penal statute does not expressly apply to corporations, it does not create an offense for which a corporation may be punished. On the other hand, if the State, by statute, defines a crime that may be committed by a corporation but prescribes the penalty therefor to be suffered by the officer, directors, or employees of such corporation or other persons responsible for the offense, only such individuals will suffer such penalty.** (emphasis supplied)

The crimes provided under the 1997 NIRC, as amended, such as those prescribed in Section 255 thereof, penalizes the responsible officers of such corporation as clearly stated in Section 253(d) and Section 256 of the same Code, xxx.

xxx xxx xxx

It is plain that under the aforequoted Section 255 of the 1997 NIRC, as amended, the failure of the taxpayer to pay the tax within the time prescribed by law must be done willfully.

xxx xxx xxx

As defined above, the term "willful" cannot be ascribed to a juridical person such as a corporation without an officer or natural person being charged at the same time. The "voluntariness", "positive act or state of mind" that are inherent in the word "willful" can only be ascribed to a natural person, acting on behalf of a juridical person and not to a juridical person standing alone. The principle enunciated in the aforequoted case of Ching vs. Secretary of Justice is appropriately emphasized in crimes punishable under the 1997 NIRC, as amended, as illustrated in the separate provisions of Sections 253(d) and 256 transferring the criminal liability to the responsible officers of a corporation.

This is also the reason why the Information not only charged E & D Parts, Supply, Inc. of violation of Section 255 of the 1997 NIRC, as amended, but also included its alleged corporate officers, Cipriano C. Uy and Margaret L. Uy. The records show that Cipriano C. Uy died of natural causes on October 9, 2015 leaving the other accused Margaret L. Uy as one of the alleged responsible officers of the accused corporation. The acquittal therefore, of accused Margaret L. Uy, resulted in the removal of the essential element of "willfulness" in the non-payment of the tax therefore, the corporation (E & D Parts Supply, Inc.) cannot be held liable under Section 255 of the 1997 NIRC, as amended.

Considering that the criminal liability of the accused Margaret L. Uy was not established by the prosecution then it follows that the criminal liability of the corporation, E & D Parts Supply, Inc. is also extinguished. This conclusion necessarily includes the civil liability as it derives its existence from the crime allegedly committed."[29]

In case of acquittal, the accused may still be adjudged civilly liable. The extinction of the penal action does not carry with it the extinction of the civil action where: (a) the acquittal is based on reasonable doubt as only preponderance of evidence is required; (b) the court declares that the liability of

[29] Resolution dated February 5, 2020, pp. 3-7, citations omitted.

the accused is only civil; and the civil liability of the accused does not arise from or is not based upon the crime of which the accused was acquitted.[30]

In this case, however, the Court *En Banc* finds no reason to hold respondents liable for any civil liability since their civil liability was extinguished by their acquittal. The assailed Resolutions of the Court in Division exonerated respondents from their criminal liability because petitioner was not able to establish willfulness of respondents in refusing to pay the assessed deficiency taxes. There was a pronouncement in the assailed Resolutions that the fact from which the civil liability might arise did not exist. Hence, the government cannot collect the alleged deficiency taxes due from respondents.

In fine, petitioner has not sufficiently established its case. Petitioner's appeal on the civil aspect of the case must therefore, fail. The Court in Division did not commit a reversible error in denying petitioner's "Motion for Partial Reconsideration (Re: Resolution dated September 5, 2019)."

WHEREFORE, premises considered, the Petition for Review is **DENIED for lack of merit**. Accordingly, the Resolutions dated September 5, 2019 and February 5, 2020 are **AFFIRMED**.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

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[30] *Hun Hyung Park vs. Eung Won Choi*, G.R. No. 165496, February 12, 2007.

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CERTIFICATION

Pursuant to Section 13 of Article VIII 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