REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC
****

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

ERICSSON TELECOMMUNICATIONS, INC.,
Respondent.

CTA EB NO. 947
(CTA Case No. 8027)

Present:

DEL ROSARIO, ***PJ,***
CASTAÑEDA, JR.,
BAUTISTA,
UY,
CASANOVA,
FABON-VICTORINO,
MINDARO-GRULLA,
COTANGCO-MANALASTAS, and
RINGPIS-LIBAN, ***JJ.***

Promulgated:

SEP 12 2013 *ctApolinario 9:00 a.m.*

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D E C I S I O N

UY, *J.*:

This Petition for Review filed before the CTA *En Banc* on November 5, 2012, seeks to reverse and set aside the Amended Decision dated August 2, 2012 and the Resolution dated October 3, 2012 issued by the Second Division of this Court (Court in Division)[1] in CTA Case No. 8027, entitled *"Ericsson Telecommunications, Inc., Petitioner, vs. Commissioner of Internal Revenue, Respondent"*, the dispositive portions thereof read as follows:

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[1] Composed of Associate Justice Juanito C. Castañeda, Jr., as Chaiperson, with Associate Justice Caesar A. Casanova, as Member, and Associate Justice Cielito N. Mindaro-Grulla, as former Member.

Amended Decision promulgated on August 2, 2012:[2]

" **WHEREFORE**, premises considered, petitioner's "Motion for Reconsideration" is hereby **GRANTED**. The May 7, 2012 Decision of this Court is hereby **REVERSED**. Accordingly, respondent is hereby **ORDERED** to refund or issue a tax credit certificate in favor of petitioner in the amount of Eight Million Ninety Two Thousand One Hundred Eighty Two Pesos and Ninety Four Centavos (P8,092,182.94), representing erroneously paid excess input VAT for the fourth quarter of 2007.

SO ORDERED."

Resolution promulgated on October 3, 2012:[3]

"**WHEREFORE**, respondent's Motion for Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED. "

THE FACTS

These are the factual antecedents of the case.

Petitioner is the Commissioner of Internal Revenue, having been duly appointed and empowered to perform the duties of her office, including, among others, the duty to act on and approve claims for refund or tax credit as provided by law. She may be served with summons, notices and other court processes at BIR National Office Building, Diliman, Quezon City.

Respondent, on the other hand, is a domestic corporation duly registered with the Securities and Exchange Commission to do business in the Philippines, with principal office address at the 20th Floor, Net Square Building, 3rd Ave. Cor. 28th St., Crescent Park West, Bonifacio Global City, Taguig.

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[2] Assailed Amended Decision dated August 2, 2012, Docket, pp. 26 to 33.
[3] Assailed Resolution dated October 21, 2011, Docket, pp. 50 to 55.

Respondent is a VAT-registered entity as evidenced by Bureau of Internal Revenue (BIR) Certificate of Registration No. OCN 8RC0000017794 VAT and was assigned with Taxpayer's Identification Number (TIN) 000-116-932-000 VAT. It is also registered with the Securities and Exchange Commission (SEC) to develop, manufacture, assemble, purchase, promote, sell, and distribute goods, wares and merchandise of all kinds and perform services of all kinds, including but not limited to, those relating to communications and telecommunications, providing design, project management, installation, assembly, supervision, construction, rehabilitation, planning, testing and maintenance services for communications and telecommunications facilities, and act as technical advisor in the communications and telecommunications field including the development, adaptation and evaluation of standards, routines, documentation, electronic data processing systems and software packages, without however engaging in the retail trade, mass media or telecommunication business.

On January 24, 2008, respondent filed, through the Electronic Filing and Payment System (EFPS) of the BIR, its Quarterly Value-Added Tax (VAT) Return (BIR Form No. 2550Q) and paid the same electronically on the following day.

The foregoing BIR Form No. 2550Q reported an output VAT due for the quarter in the amount of P41,965,071.76 and total available input VAT of ₱ 50,057,254.70 that resulted to an excess input tax of ₱ 8,092,182.94 for the fourth quarter of 2007.

Notwithstanding its excess input VAT, respondent inadvertently and erroneously interpreted the same as tax due to the government for which payment was processed and made. Thus, respondent erroneously paid the amount of ₱ 8,092,182.94, despite the fact that this is actually an excess input tax over output tax and not an excess output tax over input tax.

Consequently, respondent filed an application for the refund or issuance of tax credit certificate in the amount of ₱ 8,092,182.94 on January 12, 2010 before the Large Taxpayers Audit and Investigation Division 1 of the BIR. Thereafter, respondent filed its judicial claim before the Court of Tax Appeals on January 20, 2010.

During trial, respondent presented its documentary and testimonial evidence.

Subsequently, upon considering the manifestation of petitioner's counsel that this case has no final report on respondent's administrative claim for refund; that he is submitting this case for decision based on the pleadings; and upon motion of both parties' respective counsel, the Court in Division granted the parties a period of thirty (30) days to submit their respective memorandum. After which, CTA Case No. 8027 shall be considered submitted for decision.

In a Resolution dated December 21, 2011, CTA Case No 8027 was submitted for decision after taking into consideration petitioner's Manifestation filed on November 17, 2011, as well as respondent's Memorandum filed on December 19, 2011.

On May 7, 2012, the Court in Division initially rendered its Decision[4], dismissing the Petition for Review in CTA Case No. 8027 for failure to substantiate. The Court *a quo* ruled that, notwithstanding its findings that the said petition was timely filed, the excess input VAT which was erroneously paid by respondent shall be disallowed, due to its failure to submit complete documents in support of the said claim.

Respondent filed a Motion for Reconsideration of the said Decision before the Court *a quo* on May 30, 2012 alleging the grounds that: with the factual finding that respondent erroneously paid the amount of ₱ 8,092,182.94, under Section 229 of the NIRC of 1997, as amended, it need not prove any other thing to be entitled to the refund of the said amount; a reference to the last clause of Section 229 would show that the Commissioner may even refund or credit any tax if it appears on the face of the return that a tax has been erroneously paid; and, the provisions dealing with the invoicing requirements, namely, Section 113 and Section 237 of the NIRC of 1997, as amended, Section 4-108-1 of Revenue Regulations No. 7-95 or the Consolidated Value-Added Tax Regulations and A-13 of Revenue Memorandum Circular No. 42-2003, cited in the AT&T case, are not applicable.

Based on the foregoing arguments, the Court in Division granted respondent's Motion for Reconsideration in the assailed Amended Decision dated August 2, 2012, and therefore reversed the earlier Decision dated May 7, 2012. The Court *a quo* explained that

[4] Ponencia of Associate Justice Caesar A. Casanova, concurred by Associate Justice Juanito C. Castañeda, Jr. and Associate Justice Cielito N. Mindaro-Grulla; CTA Case No. 8027 Docket, pp. 244 to 258.

respondent's input VAT is higher than the output tax by ₱ 8,092,192.94 which should have been carried over to the succeeding quarter or quarters. Unfortunately, instead of applying the excess available input VAT in the next or succeeding quarters, respondent inadvertently and erroneously paid the same. Hence, given that respondent, indeed, paid thru error or mistake its excess input VAT and that petitioner accepted the payment thereof, the principle of *solutio indebiti* under Article 2154 of the New Civil Code must be applied. Petitioner, therefore, has the obligation under the law to restore the tax erroneously paid by respondent by refunding or issuing a tax credit certificate in favor of the latter in the amount of ₱ 8,092,192.94.

Thereafter, petitioner filed her Motion for Reconsideration (Re: Amended Decision promulgated on 2 August 2012) on August 28, 2012, but the same was denied by the Court in Division in the assailed Resolution dated October 03, 2012 for lack of merit.

Hence, the instant Petition for Review before the Court *En Banc* filed on November 5, 2012 praying that the assailed Amended Decision dated August 2, 2012, and Resolution dated October 3, 2012 of the Court in Division, be reversed and set aside, and that a new decision be rendered denying respondent's claim for refund in its entirety.

In the Resolution dated November 19, 2012[5], respondent was ordered by the Court *En Banc* to file its Comment, not a motion to dismiss, to the instant Petition for Review. In compliance thereto, respondent filed its Opposition/Comment (To Petitioner's Petition for Review) on December 7, 2012[6].

On December 18, 2012, both parties were directed to file their respective memoranda.[7] Respondent filed its Memorandum on February 7, 2013[8], while petitioner filed a Manifestation on February 6, 2012[9] stating that she is adopting the arguments raised in her Petition for Review dated October 31, 2012 as her Memorandum, duly noted by this Court in the Resolution dated February 8, 2013. Thereafter, this case was considered submitted for decision on February 21, 2013[10].

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[5] Docket, pp. 44 to 45.
[6] Docket, pp. 46 to 54.
[7] Resolution dated December 18, 2012, Docket, pp. 56 to 57.
[8] Respondent's Memorandum, Docket, pp. 63 to 76.
[9] Docket, pp. 58 to 60.
[10] Resolution dated February 21, 2013, Docket, pp. 78 to 79.

Hence, this Decision.

THE ISSUES

The issues raised for the Court *En Banc's* consideration are as follows:

1. Whether or not the instant petition is prematurely filed;

2. Whether or not respondent is entitled to a refund in the amount of P8,092,182.94 as alleged erroneously paid Input VAT for the 4th quarter of CY 2007; and

3. Whether or not respondent exhausted administrative remedies prior to the filing of the instant petition.

We summarize the foregoing issues into one main issue, to wit: whether or not respondent is entitled to its claim for refund in the amount of ₱ 8,092,182.94, representing its alleged erroneously paid tax for the fourth quarter of 2007 pursuant to Section 229 of the National Internal Code (NIRC) of 1997, as amended.

Petitioner's Arguments

Petitioner submits that respondent is not entitled to a refund of its alleged excess Input VAT on its sale of goods and services for the fourth quarter of 2007 in the amount of ₱ 8,092,182.94 because: (1) respondent is burdened by law to comply with the invoicing and accounting requirements showing payment of the input taxes made on the fourth quarter of 2007 to prove its entitlement to the refund; (2) Section 229 of the NIRC of 1997, as amended, may not be interpreted in a way that will dispense the mandatory requirement provided by statute and jurisprudence; and (3) claim for refund are construed strictly against the taxpayer and in favor of the Government.

In other words, it is petitioner's contention that it is necessary for the respondent to prove that it has complied with the invoicing requirements necessary to be submitted involving claims for VAT refund, particularly in substantiating its alleged erroneously paid input VAT. As a matter of fact, the Court in Division had previously ruled in its Decision dated May 7, 2012 that respondent failed to substantiate its claim, thereby dismissing the Petition for Review in CTA Case No. 8027. Clearly therefore, granting such claim for refund by respondent has no factual basis as the same is not duly supported by evidence required by law.

Respondent's Counter-arguments

Respondent counters that the Court in Division has correctly ruled that it is actually claiming a refund under Section 229 of the NIRC of 1997, as amended; thus, the present case does not cover refund of input tax under Section 112(A) and (D) of the same Code.

It asserts the following arguments: (1) that its claim for refund arose from a mistake of paying its excess input VAT over its output VAT for the fourth quarter of taxable year 2007, which falls under the phrase "erroneous payment" under Section 229, as found by the Court *a quo* in the assailed Amended Decision and Resolution; (2) that there is nothing in Section 229 that requires compliance with the invoicing requirements before a taxpayer could claim a refund for its erroneous payment of tax; (3) that under the last paragraph of Section 229, it is clear that the Commissioner of Internal Revenue may refund or credit any tax, where on the face of the return upon which payment was made, such payment appears to have been erroneously paid; (4) that respondent is not asking for refund of input taxes related or attributable to its zero-rated sales since its claim is not for the recovery of input taxes paid or incurred on its purchases, but for the VAT erroneously paid to petitioner; (5) that since there is no requirement for respondent to establish its zero-rated sales, it follows that it is not required to prove compliance with the invoicing requirements for its zero-rated sales/receipts; (6) that in a claim for refund arising from erroneous payment of VAT, the presentation of the VAT Returns is sufficient to ascertain the amount of the refund, citing *Philippine Geothermal, Inc. versus Commissioner of Internal Revenue, G.R. No. 154028, July 29, 2005*; (7) that respondent had gone further by proving that the amounts declared in its VAT Return are supported by the information in its books of account, through its witness, the court appointed Independent Certified Public Accountant (ICPA), showing such erroneous payment in the amount of ₱ 8,092,182.94, representing excess input tax; and (8) that the principle of *solution indebiti* under Article 2154 of the New Civil Code paid thru mistake by respondent and received by petitioner; thus, petitioner is obliged under the law to restore the tax erroneously paid.

THE COURT EN BANC'S RULING

The petition has no merit. We agree with the Court in Division.

In a nutshell, the case should not be governed by the provisions referring to input VAT refund as it is undeniable that this case is not a claim for refund of unutilized/excess input VAT, but a claim for refund of respondent's erroneously paid tax.

This must be so because, as established in the Court *a quo*, respondent had an output VAT due for the fourth quarter of 2007 amounting to ₱ 41,965,071.76, while its available input VAT has a total of ₱ 50,057,254.70.[11] Applying the provisions of the VAT law, respondent applied its input VAT against its output VAT liability which resulted to an excess input VAT amounting to ₱ 8,092,182.94.[12] Normally, the latter amount should have been merely carried over to the succeeding quarter/s pursuant to Section 110(B) of the NIRC of 1997, as amended. However, respondent paid the said amount of ₱ 8,092,182.94 through BIR EFPS on January 25, 2008.[13] Thus, We are convinced that there is an error committed by respondent in paying the said amount.

Worthy to note that petitioner never questioned the fact that respondent had available input VAT of ₱ 50,057,254.70 which may be applied to its output tax due in the total amount of ₱ 41,965,071.76 for the fourth quarter of 2007. As a matter of fact, petitioner even failed to present any documentary or testimonial evidence to counter the pieces of evidence[14] submitted by respondent before the Court in Division, and admitted by the latter in the Resolution dated August 17, 2011[15].

In this connection, the ruling of the Supreme Court in ***Commissioner of Internal Revenue vs. Fortune Tobacco Corporation***[16] comes into mind, to wit:

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[11] Exhibit "D", Quarterly VAT Return filed on January 24, 2008, CTA Case No. 8027, Records, pp. 196 to 197.
[12] *Ibid.*
[13] Exhibits "E" and "E-1", CTA Case No. 8027, Records, pp. 198 to 199.
[14] Exhibits "A" to "J', and "AAAAA" to "JJJJJ", inclusive, CTA Case No. 8027.
[15] CTA Case No. 8027, Records, pp. 215 to 216.
[16] G.R. Nos. 167274-75, July 21, 2008.

Finally, the Commissioner's contention that a tax refund partakes the nature of a tax exemption does not apply to the tax refund to which Fortune Tobacco is entitled. There is parity between tax refund and tax exemption only when the former is based either on a tax exemption statute or a tax refund statute. Obviously, that is not the situation here. Quite the contrary, Fortune Tobacco's claim for refund is premised on its erroneous payment of the tax, or better still the government's exaction in the absence of a law.

Tax exemption is a result of legislative grace. And he who claims an exemption from the burden of taxation must justify his claim by showing that the legislature intended to exempt him by words too plain to be mistaken. The rule is that tax exemptions must be strictly construed such that the exemption will not be held to be conferred unless the terms under which it is granted clearly and distinctly show that such was the intention.

A claim for tax refund may be based on statutes granting tax exemption or tax refund. In such case, the rule of strict interpretation against the taxpayer is applicable as the claim for refund partakes of the nature of an exemption, a legislative grace, which cannot be allowed unless granted in the most explicit and categorical language. The taxpayer must show that the legislature intended to exempt him from the tax by words too plain to be mistaken.

Tax refunds (or tax credits), on the other hand, are not founded principally on legislative grace but on the legal principle which underlies all quasi-contracts abhorring a person's unjust enrichment at the expense of another. The dynamic of erroneous payment of tax fits to a tee the prototypic quasi-contract, *solutio indebiti*, which covers not only mistake in fact but also mistake in law.

The Government is not exempt from the application of *solutio indebiti*. Indeed, the taxpayer expects fair dealing from the Government, and the latter has the duty to refund without any unreasonable delay what it has erroneously collected. If the State expects its taxpayers to observe fairness and honesty in paying their taxes, it

> must hold itself against the same standard in refunding excess (or erroneous) payments of such taxes. It should not unjustly enrich itself at the expense of taxpayers. And so, given its essence, a claim for tax refund necessitates only preponderance of evidence for its approbation like in any other ordinary civil case.
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> Under the Tax Code itself, apparently in recognition of the pervasive quasi-contract principle, a claim for tax refund may be based on the following: (a) erroneously or illegally assessed or collected internal revenue taxes; (b) penalties imposed without authority; and (c) any sum alleged to have been excessive or in any manner wrongfully collected.

Under the principle of *solutio indebiti*, the government has to restore to respondent the sums representing erroneous payments of taxes.[17] This principle should be applied in the present case since respondent's claim is considered as an *"erroneous payment of the tax, or ...the government's exaction in the absence of a law"*, pursuant to Section 229 of the NIRC of 1997, which provides as follows:

> "SEC. 229. *Recovery of Tax Erroneously or Illegally Collected.*— No suit or proceeding shall be maintained in any court for the recovery of **any national internal revenue tax hereafter alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessively or in any manner wrongfully collected**, until a claim for refund or credit has been duly filed with the Commissioner; but such suit or proceeding may be maintained, whether or not such tax, penalty, or sum has been paid under protest or duress.
>
> In any case, no such suit or proceeding shall be filed after the expiration of two (2) years from the date of payment of the tax or penalty regardless of any supervening cause that may arise after payment: *Provided, however*, That the Commissioner may, even

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[17] *National Development Company v. Cebu City*, G.R. No. 51593, 5 November 1992, 215 SCRA 382, 396 citing *Ramie Textiles, Inc. v. Mathay, Sr.*, No. L-32364, 30 April 1979, 89 SCRA 586, 592.

without a written claim therefor, refund or credit any tax, **where on the face of the return upon which payment was made, such payment appears clearly to have been erroneously paid.**" *(Emphases supplied)*

To emphasize, erroneous or wrongful payment includes excessive payment because **they all refer to payment of taxes not legally due**.[18] This is exactly what is being claimed for refund by respondent, since the amount of ₱ 8,092,182.94 is not legally due, yet respondent paid the same.

We are one with the Court in Division in finding that it is of no moment that respondent failed to comply with the invoicing requirement under Section 113 of the NIRC of 1997, as amended, considering that, as already pointed out, this is a claim for refund based on an erroneous payment under Section 229 of the same Code. A taxpayer who claims for refund under Section 229 on the ground of erroneous payment must be able to prove that it has paid the tax and such payment was erroneous.

In the case at bench, petitioner's contention that respondent failed to show proof of compliance with the invoicing requirements and payment of input VAT for the fourth quarter of 2007 is misplaced. Apparently, the issue raised before this Court is the overpayment of ₱ 8,092,182.94 as evidenced by BIR Form 2550Q filed on January 24, 2008[19] and not a claim for refund of unutilized/excess input VAT shown in the VAT return for the fourth quarter of 2007.

It bears emphasis that the question of availability and substantiation of input VAT amounting to ₱ 50,057,254.70 for the fourth quarter of 2007 is separate and distinct from the wrongful payment of ₱ 8,092,182.94. Thus, the presentation of the VAT Returns is considered sufficient to ascertain the amount of the refund for the erroneous payment of ₱ 8,092,182.94.[20]

Nevertheless, to bolster its claim, respondent has even presented as one of its witnesses, the ICPA, Joseph Cedric V. Calica, and testified through his Judicial Affidavit[21] and Amended Judicial

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[18] *Commissioner of Internal Revenue vs. San Roque Power Corporation, etseq.*, G.R. Nos. 187485, 196113, and 197156, February 12, 2013.
[19] Exhibit "D".
[20] *Philippine Geothermal, Inc., , vs. The Commissioner of Internal Revenue*, G.R. No. 154028. July 29, 2005.
[21] Exhibit "G".

Affidavit[22] that he has conducted an investigation and submitted the corresponding ICPA Reports, inclusive of all documentary evidence attached thereto such as respondent's general ledgers,[23] among others, showing that respondent is entitled to a refund or tax credit certificate for its erroneously paid input VAT for the fourth quarter of taxable year 2007 in the amount of ₱ 8,092,182.94.

In other words, respondent submitted documentary evidence through the said court-appointed ICPA to clearly establish that there is indeed an excess input VAT in the amount of ₱ 8,092,182.94 for the fourth quarter of 2007, and that the same was inadvertently interpreted by respondent as a tax due to the Government for which payment was consequently processed and made through BIR EFPS on January 24, 2008. These facts were not contested nor did respondent present any evidence to refute the same. Hence, this Court finds that respondent has substantially established its entitlement for the instant claim.

Furthermore, as aptly ruled by the Court in Division:

> "xxx. *We* note that nothing in Section 229 requires compliance with the invoicing requirements before a taxpayer could claim a refund for its erroneous payment of tax. In fact, the last paragraph of Section 229 explicitly provides that 'the Commissioner may, even without a written claim therefor, refund or credit any tax, **where on the face of the return upon which payment was made, such payment appears clearly to have been erroneously paid.**' This Court cannot go beyond the confines of what has been provided in this Section. xxx."[24]

Contrary to petitioner's stance, what is being claimed by respondent in this case is not an excess input VAT which needs prior substantiation and compliance with the invoicing requirement to be entitled to a refund. The pertinent portions of Section 110 of the NIRC of 1997, as amended by RA 9337 and RA 9361, provide as follows, viz:

> "SEC. 110. *Tax Credits.* —

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[22] Exhibit "I".
[23] Exhibits "H" and "J".
[24] Amended Decision dated August 2, 2012, p. 5, Docket, p. 30.

(A) *Creditable Input Tax.—*

(1) **Any input tax evidenced by a VAT invoice or official receipt issued in accordance with Section 113 hereof on the following transactions shall be creditable against the output tax**:

xxx xxx xxx

The term *'input tax'* means the value-added tax due from or paid by a VAT-registered person in the course of his trade or business on importation of goods or local purchase of goods or services, including lease or use of property, from a VAT-registered person. It shall also include the transitional input tax determined in accordance with Section 111 of this Code.

The term *'output tax'* means the value-added tax due on the sale or lease of taxable goods or properties or services by any person registered or required to register under Section 236 of this Code.

(B) *Excess Output or Input Tax.—* If at the end of any taxable quarter the output tax exceeds the input tax, the excess shall be paid by the VAT-registered person. **If the input tax exceeds the output tax, the excess shall be carried over to the succeeding quarter or quarters:** *Provided, however*, That any input tax attributable to zero-rated sales by a VAT-registered person may at his option be refunded or credited against other internal revenue taxes, subject to the provisions of Section 112." *(Emphases supplied)*

In this case, there being no evidence to the contrary, the excess input VAT of respondent in the amount of ₱ 8,092,182.94 found in its 4th Quarter VAT Return for 2007[25] remained as such, and thus, may be carried over in the succeeding quarter or quarters. It is **totally different** from the instant refund claim. On one hand, the said excess input VAT is actually a surplus tax credit which may be subtracted from respondent's succeeding output VAT liability; while on the other, the amount being claimed for refund in the instant case is an erroneously paid tax by respondent.

Hence, in light of the foregoing discussions, We find no error of fact or law committed by the Court in Division that would warrant a reversal or modification of the assailed Amended Decision dated

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[25] Exhibit "D".

CERTIFICATION

Pursuant to Section 13, 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 *En Banc*.

ROMAN G. DEL ROSARIO
Presiding Justice

August 2, 2012 and Resolution dated October 3, 2012 in CTA Case No. 8027.

WHEREFORE, in view of the foregoing considerations, the Petition for Review is hereby **DENIED** for lack of merit. Accordingly, the Amended Decision dated August 2, 2012 and Resolution dated October 3, 2012 of the Court in Division in CTA Case No. 8027, are hereby **AFFIRMED**.

SO ORDERED.

ERLINDA P. UY
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

CAESAR A. CASANOVA
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

(On Leave)
AMELIA R. COTANGCO-MANALASTAS
Associate Justice

Ma. Belen M. Ringpis-Liban
MA. BELEN M. RINGPIS-LIBAN
Associate Justice