REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

AIR LIQUIDE PHILIPPINES, INC. Petitioner, - versus - COMMISSIONER OF INTERNAL REVENUE, Respondent.	CTA EB NO. 1844 (CTA Case No. 8017)
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COMMISSIONER OF INTERNAL REVENUE, Petitioner, - versus - AIR LIQUIDE PHILIPPINES, INC., Respondent.	CTA EB NO. 1897 (CTA Case No. 8017) Present: DEL ROSARIO, *PJ* CASTAÑEDA, JR., UY, FABON-VICTORINO, MINDARO-GRULLA, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, and MODESTO-SAN PEDRO, JJ. Promulgated: FEB 26 2020 9:19 a.m.

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DECISION

Fabon-Victorino, J.:

Before the Court are the consolidated Petitions for Review filed on separate occasions by Air Liquide Philippines, Inc. (Air Liquide) and the Commissioner of Internal Revenue (CIR).

In its *Petition for Review*[1] filed on May 15, 2018 and docketed as CTA EB No. 1844, Air Liquide prays to reverse the December 7, 2017 and April 6, 2018 Amended Decisions, both rendered by the Court in Division, partially granting its Petition for Review and ordering the issuance of a Tax Credit Certificate (TCC) in its favor, in the reduced amount of ₱3,873,051.46.

On the other hand, in his *Petition for Review*[2] filed on August 16, 2018 and docketed as CTA EB No. 1897, the CIR seeks the partial reconsideration of the Amended Decision dated April 6, 2018 and the Resolution dated July 12, 2018, which denied his Motion for Reconsideration, and that another decision be rendered denying Air Liquide's entire claim for refund.

THE PARTIES

Air Liquide Philippines, Inc. is a domestic corporation with principal place of business at Lot 37, DBP Avenue, FTI Complex, Taguig, Metro Manila. It is registered with the Securities and Exchange Commission (SEC) with SEC Certificate No. AS094-00011713 and with the Bureau of Internal Revenue (BIR) with Certificate of Registration No. OCN 9RC0000057089.

Air Liquide is engaged in the manufacture, production purchase, wholesale, importation, marketing and generally deal in all kinds of industrial, medical and specialty liquid gases, other chemical and residual components. It sells products and renders related services to entities registered with the Philippine Economic Zone Authority (PEZA).

The Commissioner of Internal Revenue, on the other hand, is the head of the Bureau of Internal Revenue (BIR), with the power to decide disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties

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[1] *En Banc* docket, CTA EB No. 1844, pp. 20-35.
[2] *En Banc* docket, CTA EB No. 1897, pp. 7-23.

imposed in relation thereto or other matters arising under the National Internal Revenue Code (NIRC) or other laws or portions thereof administered by the BIR. He holds office at the BIR National Office Building, Agham Road, Diliman, Quezon City.

THE FACTS AND THE PROCEEDINGS

On December 23, 2009, Air Liquide filed with the CIR, through BIR Revenue District Office (RDO) No. 121, an application for issuance of TCC for its unutilized input VAT for the fourth quarter of calendar year (CY) 2007.

Six (6) days later, or on December 29, 2009, Air Liquide filed a Petition for Review with the Court in Division docketed as CTA Case No. 8017.

On July 3, 2012, the Court in Division rendered a Decision dismissing the Petition for Review on jurisdictional ground.

On July 20, 2012, Air Liquide moved to reconsider the order of dismissal but it was denied by the Court in Division for lack of merit.

On October 25, 2012, Air Liquide elevated its case to the Court *En Banc* via a Petition for Review docketed as CTA EB No. 943.

On July 29, 2013, the Court *En Banc* granted Air Liquide's Petition for Review, the dispositive portion of which reads as follows:

> **WHEREFORE**, premises considered, the instant Petition for Review filed on October 25, 2012 is hereby **GRANTED**. The assailed Decision dated July 3, 2012 and the assailed Resolution dated September 24, 2012 promulgated by the CTA-Second Division, which dismissed the Petition for Review docketed as CTA Case No. 8017, are hereby **REVERSED** and **SET ASIDE**.

> Accordingly, CTA Case No. 8017 is hereby **REMANDED** to the CTA-Second Division for the proper and immediate determination of the propriety of the claim for refund or tax credit certificate. Thereafter, the CTA-Second Division shall make a declaration of the specific amount of refund or tax credit certificate to which petitioner is entitled to, if any.
>
> **SO ORDERED.**

On August 28, 2013, the CIR filed a Motion for Reconsideration of the Court *En Banc's* Decision of August 28, 2013, which was denied in the Resolution dated December 17, 2013.

Aggrieved, the CIR went to the Supreme Court through a Petition for Review on Certiorari entitled *Commissioner of Internal Revenue v. Air Liquide Philippines, Inc.* and docketed as G.R. No. 210646.

On July 29, 2015, the Supreme Court rendered a Decision denying the CIR's Petition for Review on Certiorari, in the following manner:

> **WHEREFORE**, the Petition is **DENIED**. The July 29, 2013 Decision and the December 17, 2013 Resolution of the Court of Tax Appeals *En Banc* in CTA *EB* Case No. 943 are **AFFIRMED** in *toto*. Accordingly, the case is **REMANDED** to the CTA Second Division for the proper determination of the refundable or creditable amount due to the respondent, if any.
>
> **SO ORDERED.**

On March 18, 2016, the Court received a copy of the Entry of Judgment dated September 23, 2015 indicating that the July 29, 2015 Supreme Court Decision has become final and executory. Accordingly, the case was set for the presentation of evidence by Air Liquide. It was likewise ordered to submit Supplemental Independent Certified Public Accountant (ICPA) Report.

In compliance with the Court's directive, Air Liquide submitted the Supplemental ICPA Report on August 15, 2016 and the Supplemental Sworn Statements of the ICPA Armando L. Magpantay, Jr. on August 17, 2016.

Shortly thereafter, or on August 26, 2016, Air Liquide filed a Supplemental Offer of Evidence, to which the CIR filed his Comment on September 5, 2016. The incident was resolved in the Resolution dated October 17, 2016 which also directed the parties to file their respective memoranda.

On November 18, 2016, Air Liquide filed its Memorandum while the CIR merely adopted his arguments in his Answer filed on March 12, 2010 as his Memorandum. Consequently, the case was submitted for decision in a Resolution dated December 12, 2016.

On December 7, 2017, the Court in Division rendered the assailed Amended Decision, [3] partially granting Air Liquide's claim for refund in the amount of ₱3,827,145.72, to wit:

> **WHEREFORE**, premises considered, the Petition for Review is hereby **PARTIALLY GRANTED**. Accordingly, respondent Commissioner of Internal Revenue is **ORDERED TO ISSUE A TAX CREDIT CERTIFICATE** in the amount of **₱3,827,145.72** in favor of Air Liquide Philippines, Inc., representing its unutilized excess input VAT for the fourth quarter of CY 2007.
>
> **SO ORDERED**.

On December 27, 2017, Air Liquide filed a Motion for Partial Reconsideration of the foregoing Decision, to which the CIR failed to file comment/opposition, despite directive.

On the same day, the CIR filed a Motion for Partial Reconsideration of the December 7, 2017 Amended Decision, to which Air Liquide filed its Comment/Opposition on January 18, 2018.

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[3] *En Banc* Docket, EB Case No. 1844, pp. 40-76.

On April 6, 2018, the Court in Division rendered the similarly assailed Amended Decision,[4] partially granting the Motion for Partial Reconsideration filed by Air Liquide by increasing the refundable amount as follows:

> **WHEREFORE**, respondent's Motion for Partial Reconsideration is **DENIED** for lack of merit, while petitioner's Motion for Partial Reconsideration (Re: Amended Decision dated 07 December 2017) is **PARTIALLY GRANTED.**
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> Accordingly, the Amended Decision dated December 7, 2017 should be modified to read as follows:
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> > **WHEREFORE**, premises considered, the Petition for Review is hereby **PARTIALLY GRANTED.** Accordingly, respondent Commissioner of Internal Revenue is **ORDERED TO ISSUE A TAX CREDIT CERTIFICATE** in the amount of **₱3,873,051.46** in favor of Air Liquide Philippines, Inc., representing its unutilized excess input VAT for the fourth quarter of CY 2007.
> >
> > **SO ORDERED.**
>
> **SO ORDERED.**

On April 30, 2018, the CIR filed his Motion for Partial Reconsideration, which the Court in Division denied for lack of merit as indicated in the assailed Resolution of July 12, 2018.[5]

On May 15, 2018, Air Liquide filed its Petition for Review with the Court *En Banc* docketed as CTA EB No. 1844, while the CIR filed his Petition for Review before the Court *En Banc* on August 16, 2018 docketed as CTA EB No. 1897.[6]

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[4] *En Banc* Docket, EB Case No. 1844, pp. 88-98.
[5] *En Banc* Docket, EB Case No. 1897, pp. 39-43.
[6] *En Banc* Docket, EB Case No. 1897, pp. 7-20.

In a Minute Resolution dated August 20, 2018, [7] the two (2) *Petitions for Review* were consolidated pursuant to Section 1, Rule 31 of the Revised Rules of Court.

In compliance with the Resolution dated October 4, 2018,[8] the CIR filed his Comment on Air Liquide's Petition for Review[9], while Air Liquide filed its Comment/Opposition to CIR's Petition for Review on October 25, 2018.[10]

In the Resolution dated February 26, 2019, [11] the instant consolidated *Petitions for Review* were submitted for decision considering Air Liquide's Memorandum filed on December 12, 2018[12] and the CIR's Memorandum filed on February 6, 2019,[13] in compliance with the Resolution dated December 3, 2018.[14]

THE ISSUES

CTA EB No. 1844

Air Liquide claims that the Court in Division erred when it refused to rule that:

A.

> In accordance with Rule 131, Sec. 3 (ee) of the Rules of Court, a PEZA-registered enterprise enjoys a disputable presumption that its registration continues to exist, which is satisfactory proof of its registration unless contradicted and overcome by other evidence.

B.

> Consistent with *Coral Bay Nickel Corporation v. Commissioner of Internal Revenue* [G.R. No. 190506, June 13, 2016], all sales of goods,

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[7] *En Banc* Docket, CTA EB No. 1844, p. 119.
[8] *En Banc* Docket, CTA EB No. 1844, pp. 121-122.
[9] *En Banc* Docket, CTA EB No. 1844, pp. 106-111.
[10] *En Banc* Docket, CTA EB No. 1844, pp. 123-127.
[11] *En Banc* Docket, CTA EB No. 1844, pp. 172-173.
[12] *En Banc* Docket, CTA EB No. 1844, pp. 133-148.
[13] *En Banc* Docket, CTA EB No. 1844, pp. 154-170.
[14] *En Banc* Docket, CTA EB No. 1844, pp. 131-132.

> properties, and services made by a VAT-registered supplier (petitioner) from the Customs Territory to an ECOZONE-located enterprise shall be subject to VAT, at zero-percent (0%) rate, even in the absence of a certificate of PEZA-registration.

C.

Petitioner's evidence constitutes sufficient compliance with the substantiation requirements of the Tax Code.

Air Liquide faults the Court in Division for disallowing its sales to MME Technologies, Inc. for lack of PEZA Certification for the 2007 VAT zero-rating sales. Air Liquide argues that since MME Technologies, Inc. was PEZA-registered in 1999, a disputable presumption arises that its registration continues to exist from 1999 through 2010 absent any evidence to the contrary.

The Court in Division likewise erred when it disallowed its sales to Twin V Tech Systems, Inc., NSG Micro Optics Phils. Inc. and Pilipinas Shell Petroleum Corp., there being no proof that said entities were PEZA or SBMA-registered. Air Liquide cites *Coral Bay Nickel Corporation v. Commissioner of Internal Revenue* in which the Supreme Court allegedly held that ECOZONE-located enterprises are already deemed VAT-exempt even before they obtain PEZA registrations for the reason that the ECOZONE is a foreign territory, consistent with the Cross-Border Doctrine and Destination Principle. In other words, all sales and goods, properties and services made by a VAT-registered supplier from the Customs Territory to an ECOZONE-located enterprise shall be subject to VAT at 0% rate, even in the absence of a certificate of PEZA-registration.

Finally, Air Liquide submits that it was able to substantially comply with the requirements for purposes of its claim for issuance of TCC justifying relaxation of the rules in consonance with the principle that rules should be liberally construed in order to promote their objective of securing a just, speedy and inexpensive determination of every action and proceeding before the Court.[15]

On the other hand, the CIR questions the jurisdiction of the Court in Division over the Petition for Review filed by Air Liquide as the latter sprinted to the Court in Division without first filing a Motion for Reconsideration assailing the Amended Decision of April 6, 2018.

Even assuming that the Court in Division has jurisdiction, the case is still dismissible for lack of merit. CIR agrees that the sales of Air Liquide to MME were not zero-rated as the former failed to prove that MME was registered with PEZA for CY 2007. It was likewise improper to sustain Air Liquide's claim that its sales to clients located inside ECOZONES were zero-rated without proof that these clients were PEZA-registered entities and that the subject sales were for consumption within the ECOZONE only.

Finally, the relaxation of rules in refund cases invoked by Air Liquide finds no basis in law. It has been consistently held that tax refunds are in the nature of tax exemptions. As such, they are regarded in derogation of sovereign authority and are to be construed *strictissimi juris* against the taxpayer. The burden is on the taxpayer to justify his/her claim by the clearest grant of organic or statute law and cannot be permitted to exist upon vague implication.

<u>*CTA EB No. 1897*</u>:

In his Petition, the CIR raises the following assignment of errors in support of his Petition:

> I.
>
> The Court in Division erred in denying his Motion for Partial Reconsideration and in ruling that the amount of ₱3,873,051.46 is attributable to Air Liquide's zero-rated sales.

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[15] Sec. 2 of the 2005 Revised Rules of the Court of Tax Appeals (RRCTA), as amended, A.M. No. 05-11-07-CTA.

II.

The Court erred in concluding that TST, Inc. and Temic Semiconductor Test, Inc. are one and the same entity.

For the first assignment of error, the CIR argues that Court in Division erred when it ruled that the amount of ₱3,873,051.46 was attributable to Air-Liquide's zero-rated sales as no attributability was established between the input tax on purchases vis-à-vis the zero-rated sales. The Court in Division merely assumed it. Nothing in the assailed Amended Decision that shows the direct attributability of the purchases or input tax to the finished product whose sales are zero-rated.

The CIR also claims that the Court in Division erred in concluding that TST, Inc. and Temic Semiconductor Test, Inc. were one and the same entity as they have the same address. Air Liquide's bare allegation that TST, Inc. and Temic Semiconductor Test, Inc., without more was not enough.

In its *Comment*,[16] Air Liquide argues that the CIR's first argument is a mere rehash of his arguments before the Court in Division. Nevertheless, it stresses that the law does not require a "direct connection" or a one-to-one correspondence between the domestic purchases and the zero-rated sales. Section 112(A) of the Tax Code even allows a proportionate allocation if the "input tax due or paid cannot be directly and entirely attributed" to the individual taxable, exempt or zero-rated sales. Evidently, the Court in Division correctly ruled that the Tax Code does not require the input taxes subject of the claim to be directly attributable to zero-rated sales.

Moreover, Air Liquide also agrees with the Court in Division in ruling that the TST, Inc. and Temic Semiconductor Test, Inc. were one and the same because "TST" stands for "Temic Semiconductor Test" and that based on the PEZA Certification, Temic Semiconductor Test actually refers to itself as "TST" in the course of business.

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[16] *En Banc* Docket, CTA EB No. 1441, pp. 92-100.

RULING OF THE COURT EN BANC

Both *Petitions for Review* lack merit.

CTA EB No. 1844 (Air Liquide Philippines, Inc.'s Petition for Review):

A second hard look at the issues raised by Air Liquide in its *Petition for Review* shows that they were the very same flawed arguments raised in its Motion for Partial Reconsideration (Re: Amended Decision dated 07 December 2017)[17] filed with the Court in Division, all of which had been thoroughly discussed and passed upon by the Court in Division in the assailed Amended Decision of April 6, 2018. In any event, let it be reiterated that per the Letter-Reply of PEZA to Air Liquide, there was no 2007 VAT Zero-Rating Certification issued to MME Technologies, Inc. in relation to Air Liquide's VAT claims for CY 2007. In fine, Air Liquide's zero-rated sales of goods to MME was correctly disallowed.

Likewise, the Court in Division could not be faulted for disallowing sales of goods to Air Liquide customers without proof that they were PEZA/SBMA registered. Note that while the names, addresses and PEZA/SBMA Registration Nos. of Air Liquide's clients were indicated in the supporting sales invoices, the said information however, could only be verified through the presentation of the corresponding PEZA/SBMA Registration Certificates.

Finally, while the CTA may not strictly be governed by technical rules of evidence, the requirements of the law and rules on cases of tax refund must, nevertheless, be followed because it is the only way to determine the veracity of a taxpayer's claims. Still, the rule is that tax refunds or tax credits — just like tax exemptions — are strictly construed against taxpayers, the latter having the burden to prove strict compliance with the conditions for the grant of the tax refund or credit.[18] This is the reason why a claimant must positively show compliance with the statutory requirements

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[17] Annex "B" to the Petition for Review, *en* banc docket, CTA EB No. 1844, pp. 77-85.
[18] *Commissioner of Internal Revenue v. Mirant Pagbilao Corporation (now Team Energy Corporation)*, G.R. No. 180434, January 20, 2016.

provided for under the NIRC in order to successfully pursue one's claim.[19]

Once the taxpayer was able to sufficiently prove its entitlement to a refund, it thus behooves the government to refund what the taxpayer is entitled to. In the field of taxation where the State exacts strict compliance upon its citizens, the State must likewise deal with taxpayers with fairness and honesty. The harsh power of taxation must be tempered with evenhandedness.[20]

As ruled in the assailed Amended Decision of April 6, 2018, Air Liquide sufficiently established its claim for tax refund/credit but only in the reduced amount of ₱3,873,051.46, representing its unutilized excess input VAT for the fourth quarter of CY 2007.

CTA EB No. 1897 (CIR's Petition for Review):

Evident from the CIR in his *Petition for Review* that it merely mimics his arguments in his Motion for Partial Reconsideration filed on December 27, 2017 and Motion for Reconsideration posted on April 30, 2018, both filed before the Court in Division. The said arguments have already been considered, weighed and found wanting in the assailed Amended Decision of April 6, 2018 and Resolution of July 12, 2018. But for emphasis, the Court *En Banc* will discuss but only the salient points in the assailed ruling of the Court in Division.

The CIR asserts that the Court in Division erred when it denied his Motion for Partial Reconsideration and ruled that the amount of ₱3,873,051.46 was attributable to Air Liquide's zero-rated sales, and that TST, Inc, and Temic Semiconductor Test, Inc. were one and the same entity.

In the assailed Amended Decision of April 6, 2018, the Court in Division already ruled that Section 112 of the NIRC

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[19] *Winebrenner & Iñigo Insurance Brokers, Inc. v. Commissioner of Internal Revenue*, G.R. No. 206526, January 28, 2015.
[20] *Filinvest Development Corporation v. Commissioner of Internal Revenue*, G.R. 146941, August 9, 2007.

of 1997, as amended, does not require the input taxes subject of the claim to be directly attributable to zero-rated sales. In fact, the law allows allocation of input taxes in case the same are not directly and entirely attributed to any of the sales. Input taxes that bears a direct or indirect connection with a taxpayer's zero-rated sales satisfies the requirement of the law.[21] Section 112 (A) of the NIRC reads:

> Sec. 112. Refunds or Tax Credits of Input Tax.
> —
>
> (A) Zero-Rated or Effectively Zero-Rated Sales.
> -
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> Any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, 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, 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."

As held, in the assailed Amended Decision of April 6, 2018, the "creditable input tax due or paid attributable to

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[21] *Coral Bay Nickel Corporation v. Commissioner of Internal Revenue*, CTA Case No. 8905, October 19, 2017.

such sales" referred above is not limited to those input taxes on purchases which form part of the finished product.

Further, as ruled by the Court in Division citing Section 4.110-1 of Revenue Regulations (RR) No. 16-05, as amended, implementing Section 110 (A) of the NIRC of 1997, as amended, as basis, input tax means the VAT due or paid by a VAT-registered person on importation of goods or local purchases of goods, properties, or services, including lease or use of properties, in the course of his trade or business. It shall also include the transitional input tax and the presumptive input tax determined in accordance with Section 111 of the NIRC of 1997, as amended.

Moreover, Section 110 (A) of the NIRC of 1997, as amended, enumerates the transactions upon which the related input tax may be claimed as tax credits as follows:

> SEC. 110. Tax Credits. —
>
> (A) Creditable input Tax. —
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> (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:
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> (a) Purchase or importation of goods:
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> (i) For sale; or
> (ii) For conversion into or intended to form part of a finished product for sale including packaging materials; or
> (iii) For use as supplies in the course of business; or
> (iv) For use as materials supplied in the sale of service; or
> (v) For use in trade or business for which deduction for depreciation or amortization is allowed under this Code.
>
> (b) Purchase of services on which a value-added tax has actually been paid.

(2) The input tax on domestic purchase or importation of goods or properties by a VAT-registered person shall be creditable:

(a) To the purchaser upon consummation of sale and on importation of goods or properties; and

(b) To the importer upon payment of the value-added tax prior to the release of the goods from the custody of the Bureau of Customs.

Provided, That the input tax on goods purchased or imported in a calendar month for use in trade or business for which deduction for depreciation is allowed under this Code, shall be spread evenly over the month of acquisition and the fifty-nine (59) succeeding months if the aggregate acquisition cost for such goods, excluding the VAT component thereof, exceeds One million pesos (P1,000,000): Provided, however, That if the estimated useful life of the capital good is less than five (5) years, as used for depreciation purposes, then the input VAT shall be spread over such a shorter period: Provided, finally, That in the case of purchase of services, lease or use of properties, the input tax shall be creditable to the purchaser, lessee or licensee upon payment of the compensation, rental, royalty or fee.

Clearly, input taxes arising from the aforementioned transactions and which are evidenced by VAT invoices (in cases of purchases of goods) and official receipts (in cases of purchases of services) may be claimed as tax credits provided that the same were incurred or paid in connection with the taxpayer's trade or business whether directly or indirectly.

The Court *En Banc* is also one with the Court in Division in its findings that TST, Inc. and Temic Semiconductor Test, Inc. were one and the same entity based on the evidence presented by Air Liquide. Per record, the supporting invoices issued under TST, Inc. shows that TST, Inc. was located in Camelray Industrial Park I, which was the same business address of Temic Semiconductor Test (TST), Inc., as indicated in its PEZA Certification. Thus, the Court in Division rightly concluded that TST, Inc. and Temic Semiconductor Test, Inc. were one and the same entity. Hence, Air Liquide's sales of goods to TST, Inc. was allowed zero-rating.

Basic is the rule that credence cannot be given on mere allegation without sufficient proof in support thereof. It is elementary that burden of proof lies on the party who makes the allegations.[22] Mere allegation is not evidence, and is not equivalent to proof.[23]

WHEREFORE, the *Petitions for Review* filed on May 15, 2018 by Air Liquide Philippines, Inc., and on August 16, 2018 by the Commissioner of Internal Revenue, are hereby **DENIED** for lack of merit. Accordingly, the assailed Amended Decision dated April 6, 2018 and Resolution dated July 12, 2018, respectively, are **AFFIRMED**.

SO ORDERED.

ESPERANZA R. FABON-VICTORINO
Associate Justice

We Concur:

ROMAN G. DEL ROSARIO
Presiding Justice

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[22] *Acabal v. Acabal, et al.*, G.R. No. 148376, March 31, 2005, 454 SCRA 555, 569.
[23] *Hector C. Villanueva v. Philippine Daily Inquirer, Inc., et al.*, G.R. No. 164437, May 15, 2009, 588 SCRA 1, 11; *Social Security Commission and Social Security System v. Teresa G. Favila*, G.R. No. 170195, March 28, 2011, 646 SCRA 462, 477; *ECE Realty and Development, Inc. v. Rachel G. Mandap*, G.R. No. 196182, September 1, 2014, 734 SCRA 76, 84.

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice

MA. BELEN RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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 consolidated cases were assigned to the writer of the opinion of the Court.

ROMAN G. DEL ROSARIO
Presiding Justice