REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

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COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

DUTY FREE PHILIPPINES CORPORATION,
Respondent.

CTA EB NO. 1833
(CTA Case No. 9136)

Present:

DEL ROSARIO, *P.J.*,
CASTAÑEDA, JR.,
UY,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN, and
MANAHAN, *JJ.*

Promulgated:

JUN 13 2019 2:10 p.m.

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DECISION

UY, *J.*:

Before the Court *En Banc* is a *Petition for Review* filed by the Commissioner of Internal Revenue against Duty Free Philippines Corporation,[1] praying for the partial reversal and setting aside of the Decision dated December 12, 2017[2] and Resolution dated March 20, 2018[3], both rendered by the Second Division of this Court (Court in Division) in CTA Case No. 9136, entitled *"Duty Free Philippines Corporation, Petitioner, versus Bureau of Internal Revenue represented by Kim S. Jacinto-Henares, and/or Nestor S. Valeroso, OIC-Assistant Commissioner, Large Taxpayers Service, Respondents"*, the dispositive portions of which respectively read as follows:

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[1] EB Docket, pp. 7 to 21.

[2] Penned by Associate Justice Juanito C. Castañeda, Jr., and concurred by Associate Justice Caesar A. Casanova and Associate Justice Catherine T. Manahan, EB Docket, pp. 28 to 47.

[3] *Ibid.*, EB Docket, pp. 49 to 54.

Decision dated December 12, 2017:

> "**WHEREFORE**, premises considered, the Petition for Review is **PARTIALLY GRANTED**. Accordingly, respondent is **ORDERED TO REFUND** in favor of petitioner the amount of **₱93,362,170.95**, representing petitioner's erroneously paid VAT for taxable year 2013.
>
> **SO ORDERED.**"

Resolution dated March 20, 2018:

> "**WHEREFORE**, finding no cogent reason to reverse the ruling in the assailed Decision, respondent's **Motion for Partial Reconsideration** is **DENIED**, for lack of merit.
>
> **SO ORDERED.**"

THE FACTS

Petitioner is the chief of the Bureau of Internal Revenue (BIR),[4] the government agency in charge of, among others, the assessment and collection of all national internal revenue taxes, fees, and charges.[5]

On the other hand, respondent Duty Free Philippines Corporation is a corporate body attached to the Department of Tourism, created and organized under Republic Act (RA) No. 9593 or *The Tourism Act of 2009*.

In 2012, RA No. 10351[6] took effect which, among others, restructured excise taxes on alcohol and tobacco products.

The BIR assessed and collected value-added tax (VAT) on respondent's importation of alcohol and tobacco merchandise for sale, which respondent paid under protest amounting ₱116,305,136.25, broken down as follows:

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[4] Section 3, National Internal Revenue Code (NIRC) of 1997.
[5] Section 2, NIRC of 1997.
[6] AN ACT RESTRUCTING THE EXCISE TAX ON ALCOHOL AND TOBACCO PRODUCTS AMENDING SECTIONS 141, 142, 143, 144, 145, 8, 131 and 288 OF REPUBLIC ACT NO. 8424, OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED BY REPUBLIC ACT NO. 9334, AND FOR OTHER PURPOSES.

- ₱34,330,146.10 as VAT for its importation of tobacco products from July 1 to December 31, 2013; and
- ₱81,974,990.15 as VAT for its importation of alcohol products.

In the letter dated January 27, 2015 addressed to petitioner, respondent, through its Chief Operating Officer Lorenzo Formoso, requested the reimbursement of the VAT which petitioner assessed and collected and which respondent paid under protest.

In the letter dated August 5, 2015 and received by respondent on August 6, 2015, petitioner, through OIC-Assistant Commissioner Nestor Valeroso, denied respondent's claim, ratiocinating that the imposition of VAT on respondent's importations of alcohol and tobacco merchandise was pursuant to Section 7 of RA No. 10351, which amended Section 131(A) of the National Internal Revenue Code (NIRC) of 1997, as amended.

In view of petitioner's denial of its refund claim, respondent filed a *Petition for Review* before the Court in Division on September 4, 2015. The case was docketed as CTA Case No. 9136.

On December 2, 2015, petitioner filed his *Answer (To the Petition for Review dated 03 September 2014)* in CTA Case No. 9136, interposing certain special and affirmative defenses, which include, among others, the following: that the exemption of respondent under RA No. 9593 has already been repealed by the enactment of RA No. 10351; and that the exemption of respondent is now limited to duties, and does not encompass that of VAT.

After the Pre-Trial Conference on February 4, 2016 in CTA Case No. 9136, the parties submitted their *Joint Stipulations of Facts and Issues* on May 27, 2016. On June 8, 2016, the Court in Division issued a *Pre-Trial Order*, approving and adopting the joint stipulations filed by the parties, and the pre-trial was deemed terminated.

During trial, respondent presented (1) Mila Manzano, Manager of respondent's Corporate and Legal Affairs Office, and (2) Rufino G. Parfan, Manager of respondent's Finance Division until December 31, 2015.

Respondent then filed its *Formal Offer of Evidence* on September 6, 2016. In the Resolution dated October 24, 2016, the Court admitted all of respondent's evidence except for Exhibits "P-55", "P-56", "P-57", "P-59", "P-61", "P-62", "P-63", "P-64", "P-65", "P-66", "P-67", "P-68" and "P-69".

On the other hand, petitioner manifested that he has no witness to present. Hence, the parties were directed to file their respective Memorandum. On December 13, 2016, respondent filed its *Memorandum*, while on January 6, 2017, petitioner filed his *Memorandum*.

In the assailed Decision dated December 12, 2017,[7] respondent's *Petition for Review* was partially granted. The Court in Division ordered petitioner to refund in favor of respondent the amount of ₱93,362,170.95, representing its erroneously paid VAT for taxable year 2013.

Petitioner filed a *Motion for Partial Reconsideration* on December 20, 2017,[8] while respondent filed its *Comment (to Motion for Partial Reconsideration)* on January 31, 2018.[9]

In the assailed Resolution promulgated on March 20, 2018,[10] the Court in Division denied petitioner's *Motion for Partial Reconsideration* for lack of merit.

On April 17, 2018, petitioner filed a *Motion for Extension of Time to File Petition for Review,*[11] before the Court *En Banc* praying for an extension of fifteen (15) days from April 18, 2018, or until May 3, 2018 within which to file his *Petition for Review*. The Court *En Banc* granted petitioner a final and non-extendible period of fifteen (15) days from April 18, 2018 or until May 3, 2018, within which to file his *Petition for Review.*[12]

On May 3, 2018, petitioner filed the instant *Petition for Review* before the Court *En Banc.*[13]

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[7] EB Docket, pp. 28 to 47; Division Docket – Vol. II (CTA Case No. 9136), pp. 1037 to 1056.
[8] Division Docket – Vol. II (CTA Case No. 9136), pp. 1057 to 1068.
[9] Division Docket – Vol. II (CTA Case No. 9136), pp. 1077 to 1097.
[10] EB Docket, pp. 49 to 54; Division Docket – Vol. II (CTA Case No. 9136), pp. 1100 to 1105.
[11] EB Docket, pp. 1 to 4.
[12] Minute Resolution dated April 18, 2018, EB Docket, p. 6.
[13] EB Docket, pp. 7 to 21.

In the Resolution dated June 28, 2018,[14] respondent was directed by the Court *En Banc* to file its comment on the instant *Petition for Review* within ten (10) days from receipt thereof.

On July 16, 2018, respondent filed a *Motion for Extension of Time to File Comment,*[15] praying for an extension of ten (10) days from July 16, 2018, or until July 26, 2018, to file its comment. The Court *En Banc* granted respondent a final and non-extendible period of fifteen (10) days from July 16, 2018 or until July 26, 2018, within which to file its *Comment.*[16] On July 26, 2018, respondent filed its *Comment (on the Petition for Review).*[17]

Thereafter, in the Resolution dated September 7, 2018,[18] the instant case was deemed submitted for decision.

Hence, this Decision.

ASSIGNMENT OF ERRORS

Petitioner raises the following errors supposedly committed by the Court in Division, to wit:

> "GROUNDS FOR THE PETITION
>
> I. THE HONORABLE COURT HAS NO JURISDICTION OVER THE ORIGINAL PETITION FILED BY RESPONDENT.
>
> II. THE HONORABLE COURT SECOND DIVISION ERRED IN RULING THAT RESPONDENT IS ENTITLED TO REFUND IN THE AMOUNT OF ₱93,362,170.95 REPRESENTING ALLEGED ERRONEOUSLY PAID VALUE-ADDED TAX (VAT) FOR THE PERIOD JULY 1 TO DECEMBER 31, 2013."

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[14] EB Docket, pp. 56 to 57.
[15] EB Docket, pp. 58 to 60.
[16] Minute Resolution dated July 24, 2018, EB Docket, p. 63.
[17] EB Docket, pp. 64 to 73.
[18] EB Docket, pp. 76 to 77.

Petitioner's arguments:

Petitioner argues that the Court in Division has no jurisdiction over the case. Relying on the case of *Power Sector Assets and Liabilities Management Corporation vs. Commissioner of Internal Revenue*[19], petitioner argues that since respondent is a government-owned and controlled corporation (GOCC), it should have appealed the decision denying its claim for refund to the Department of Justice and not with this Court.

The Court in Division allegedly erred in ruling that respondent is entitled to refund in the amount of ₱93,362,170.95, representing the alleged erroneously paid VAT for the period July 1 to December 31, 2013. Contrary to the ruling of the Court in Division, petitioner claims that the exemption of respondent under RA No. 9593 has already been repealed by the enactment of RA No. 10351[20]. According to petitioner, the exemption now of respondent is limited to duties and does not encompass VAT.

Petitioner further submits that taxation cannot easily be surrendered; that statues granting tax exemptions are considered derogation of the sovereign authority; and that refunds are in the nature of tax exemptions which would result to loss of revenue on the government. As such, there must allegedly be a categorical and express provision of law allowing tax refund, otherwise, tax refund should not be permitted.

Finally, in an action for refund, the burden of proof is allegedly on the taxpayer who claims the exemption and that he must justify his claim by the clearest grant under the Constitution or statutory law and cannot be permitted by vague implications. According to petitioner, the taxpayer is charged with the heavy burden of proving that he has complied with and satisfied all the statutory and administrative requirements to be entitled to the tax refund.

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[19] G.R. No. 198146, August 8, 2017.

[20] *An Act Restructuring The Excise Tax On Alcohol and Tobacco Products By Amending Sections 141, 142, 143, 144, 145, 8, 131 and 288 of Republic Act No. 8424, Otherwise Known as the National Internal Revenue Code of 1997, As Amended by Republic Act No. 9334, And For Other purposes*

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Respondent's counter-arguments:

Respondent counter-argues that the Court in Division has jurisdiction over the case. As a special court, this Court allegedly has exclusive jurisdiction over the appeal of the BIR's denial of its claim for refund and/or demand for reimbursement of the VAT erroneously or illegally assessed and collected by the BIR for the year 2013 pursuant to RA No. 1125.[21]

Moreover, respondent stresses that it is entitled to the refund and/or demand for reimbursement of VAT erroneously or illegally assessed and collected. Contrary to petitioner's claim, respondent is of the view that RA No. 10351 did not repeal respondent's exemption from paying "duties and taxes, including excise and VAT, relative to the importation or merchandise for sale" under Section 95 of RA No. 9593, hence the alleged deficiency VAT assessed by petitioner lacks legal basis.

According to respondent, petitioner's denial of its claim for refund is based on its wrong interpretation and application of Section 7 of RA No. 10351. Allegedly, the said provision did not authorize BIR to impose VAT on alcohol and tobacco products; and that it merely amended respondent's exemption from excise tax on alcohol and tobacco products.

THE COURT *EN BANC*'S RULING

We find merit in the instant *Petition for Review*. The Court in Division had no jurisdiction over the case *a quo*.

Chapter 14, Book IV of Executive Order (E.O.) No. 292, otherwise known as the Administrative Code of 1987, lays down the guidelines in settling disputes, claims and controversies between or among the departments, bureaus, offices, agencies and instrumentalities of the National Government, including GOCCs. The pertinent provisions of which provide:

> "SEC. 66. *How Settled.* - **All disputes, claims and controversies, solely between or among the departments, bureaus, offices, agencies and**

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[21] RA No. 1125, An Act Creating the Court of Tax Appeals, as amended by Republic Act No. 9282, and Republic Act No. 9503.

> **instrumentalities of the National Government, including government-owned or controlled corporations, such as those arising from the interpretation and application of statutes, contracts or agreements, shall be administratively settled or adjudicated in the manner provided in this Chapter.** This Chapter shall, however, not apply to disputes involving the Congress, the Supreme Court, the Constitutional Commissions, and local governments.
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> SEC. 67. *Disputes Involving Questions of Law.* - **All cases involving only questions of law shall be submitted to and settled or adjudicated by the Secretary of Justice as Attorney-General of the National Government and as *ex officio* legal adviser of all government-owned or controlled corporations.** His ruling or decision thereon shall be conclusive and binding on all the parties concerned. (Emphasis ours)
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> SEC. 68. *Disputes Involving Questions of Fact and Law.* – Cases involving mixed questions of law and of fact or only factual issues shall be submitted to and settled or adjudicated by:
>
> (1) The Solicitor General, if the dispute, claim or controversy involves only departments, bureaus, offices and other agencies of the National Government as well as government-owned or controlled corporations or entities of whom he is the principal law officer or general counsel; and
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> (2) **The Secretary of Justice, in all other cases not falling under paragraph (1).**" *(Emphases supplied)*

Based on the foregoing provisions, cases involving questions of law between and among departments, bureaus, offices, agencies and instrumentalities of the National Government, including GOCCs, shall be submitted to and settled or adjudicated by the Secretary of Justice (SOJ). On the other hand, cases involving mixed questions of law and of fact, or purely factual issues shall be submitted to the Solicitor General if the latter is the principal law officer or general counsel of the parties, otherwise, the issues shall be submitted to and resolved by the SOJ.

Relative thereto, in the case of *Power Sector Assets and Liabilities Management Corporation vs. Commissioner of Internal Revenue*,[22] the Supreme Court *En Banc* ruled as follows:

> "The primary issue in this case is whether the DOJ Secretary has jurisdiction over OSJ Case No. 2007-3 which involves the resolution of whether the sale of the Pantabangan-Masiway Plant and Magat Plant is subject to VAT.
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> We agree with the Court of Appeals that jurisdiction over the subject matter is vested by the Constitution or by law, and not by the parties to an action. Jurisdiction cannot be conferred by consent or acquiescence of the parties or by erroneous belief of the court, quasi-judicial office or government agency that it exists.
>
> However, contrary to the ruling of the Court of Appeals, we find that the DOJ is vested by law with jurisdiction over this case. This case involves a dispute between PSALM and NPC, **which are both wholly government owned corporations, and the BIR, a government office, over the imposition of VAT on the sale of the two power plants.** There is no question that **original** jurisdiction is with the CIR, who issues the preliminary and the final tax assessments. However, if the government entity disputes the tax assessment, the dispute is already between the BIR (represented by the CIR) and another government entity, in this case, the petitioner PSALM. **Under Presidential Decree No. 242 (PD 242), all disputes and claims *solely* between government agencies and offices, including government-owned or controlled· corporations, shall be administratively settled or adjudicated by the Secretary of Justice, the Solicitor General, or the Government Corporate Counsel, depending on the issues and government agencies involved.** As regards cases involving only questions of law, it is the Secretary of Justice who has jurisdiction. Sections 1, 2, and 3 of PD 242 read:
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> > Section 1. **Provisions of law to the contrary notwithstanding, *all disputes, claims and controversies solely* between or among the departments, bureaus, offices, agencies and**

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[22] G.R. No. 198146, August 8, 2017.

> **instrumentalities of the National Government, including constitutional offices or agencies, arising from the interpretation and application of statutes, contracts or agreements, *shall* henceforth be administratively settled or adjudicated as provided hereinafter**: Provided, That, this shall not apply to cases already pending in court at the time of the effectivity of this decree.
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> Section 2. **In all cases involving only questions of law, the same *shall* be submitted to and settled or adjudicated by the Secretary of Justice**, as Attorney General and ex officio adviser of all government owned or controlled corporations and entities, in consonance with Section 83 of the Revised Administrative Code. **His ruling or determination of the question in each case shall be conclusive and binding upon all the parties concerned.**
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> Section 3. Cases involving mixed questions of law and of fact or only factual issues *shall* be submitted to and settled or adjudicated by:
>
> (a) The Solicitor General, with respect to disputes or claims [or] controversies between or among the departments, bureaus, offices and other agencies of the National Government;
>
> (b) The Government Corporate Counsel, with respect to disputes or claims or controversies between or among the government-owned or controlled corporations or entities being served by the Office of the Government Corporate Counsel; and
>
> (c) The Secretary of Justice, with respect to all other disputes or claims or controversies which do not fall under the categories mentioned in paragraphs (a) and (b). xxx

The use of the word 'shall' in a statute connotes a mandatory order or an imperative obligation. Its use rendered the provisions mandatory and not merely permissive, and unless PD 242 is declared unconstitutional, its provisions must be followed. The use of the word 'shall' means that administrative settlement or adjudication of disputes and claims between government agencies and offices, including government-owned controlled corporations, is not merely permissive but mandatory and imperative. Thus, under PD 242, it is mandatory that disputes and claims '**solely**' between government agencies and offices, including government-owned or controlled corporations, involving only questions of law, be submitted to and settled or adjudicated by the Secretary of Justice.

The law is clear and covers '***all disputes, claims and controversies solely*** **between or among the departments, bureaus, offices, agencies and instrumentalities of the National Government, including constitutional offices or agencies arising from the interpretation and application of statutes, contracts or agreements.**' When the law says 'all disputes, claims and controversies solely' among government agencies, the law means **all**, **without exception**. Only those cases already pending in court at the time of the effectivity of PD 242 are not covered by the law.

The purpose of PD 242 is to provide for a **speedy and efficient administrative settlement or adjudication of disputes between government offices or agencies under the Executive branch, as well as to filter cases to lessen the clogged dockets of the courts**...

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PD 242 is only applicable to disputes, claims, and controversies **solely** between or among the departments, bureaus, offices, agencies and instrumentalities of the National Government, including government-owned or controlled corporations, and where no private party is involved. **In other words, PD 242 will only apply when all the parties involved are purely government offices and government-owned or controlled corporations**. Since this case is a dispute between PSALM and NPC, both government-owned and controlled corporation, and the BIR, a National Government office, PD 242 clearly applies and the Secretary of Justice has jurisdiction over this case. . .

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The second paragraph of Section 4 of the 1997 NIRC, providing for the exclusive appellate jurisdiction of the CTA as regards the CIR's decision on matters involving disputed assessments, refunds in internal revenue taxes, fees or other charges, penalties imposed in relation thereto, or other matters arising under NIRC, is in conflict with PD 242. Under PD 242, **all** disputes and claims **solely** between government agencies and offices, including government-owned or controlled corporations, shall be administratively settled or adjudicated by the Secretary of Justice, the Solicitor General, or the Government Corporate Counsel, depending on the issues and government agencies involved.

To harmonize Section 4 of the 1997 NIRC with PD 242, the following interpretation should be adopted: (1) As regards **private entities and the BIR**, the power to decide disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the NIRC or other laws administered by the BIR is vested in the CIR subject to the exclusive appellate jurisdiction of the CTA, in accordance with Section 4 of the NIRC; and (2) Where the disputing parties are **all public entities** (covers disputes between the BIR and other government entities), the case shall be governed by PD 242.

Furthermore, it should be noted that the 1997 NIRC is a general law governing the imposition of national internal revenue taxes, fees, and charges. **On the other hand, PD 242 is a special law that applies only to disputes involving solely government offices, agencies, or instrumentalities**...

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Thus, even if the 1997 NIRC, a general statute, is a later act, PD 242, which is a special law, will still prevail and is treated as an exception to the terms of the 1997 NIRC with regard solely to intra-governmental disputes. PD 242 is a special law while the 1997 NIRC is a general law, insofar as disputes solely between or among government agencies are concerned. Necessarily, such disputes must be resolved under PD 242 and not under the NIRC, precisely because PD 242 specifically mandates the settlement of such disputes in accordance with PD 242. PD 242 is a valid law prescribing the procedure for administrative settlement or adjudication of disputes among government offices,

> agencies, and instrumentalities under the executive control and supervision of the President.
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> xxx xxx xxx
>
> PD 242 is now embodied in Chapter 14, Book IV of Executive Order No. 292 (EO 292), otherwise known as the Administrative Code of 1987, which took effect on 24 November 1989..."

It is evident from the foregoing that under Presidential Decree (PD) No. 242 (which is now embodied in Chapter 14, Book IV of the Administrative Code of 1987), **<u>all</u>** disputes and claims **<u>solely</u>** between government agencies and offices, including GOCCs, shall be administratively settled or adjudicated by the SOJ, the Solicitor General, or the Government Corporate Counsel, depending on the issues and government agencies involved. The Supreme Court further held that when the law says *'all disputes, claims and controversies solely'* among government agencies, **<u>the law means all, without exception</u>**. The Supreme Court, however, emphasized that PD No. 242 will only apply when all the parties involved are purely government offices and/or GOCCs.

The Supreme Court likewise noted the conflicting provisions of NIRC of 1997 with PD No. 242. While under PD No. 242, it provides that all disputes and claims solely between government agencies and offices, including GOCCs are within the jurisdiction of the SOJ, the Solicitor General, or the Government Corporate Counsel, as the case may be; on the other hand, under Section 4 of the NIRC of 1997, as amended, it provides that this Court has exclusive appellate jurisdiction as regards the petitioner's decision on matters involving disputed assessments, refunds in internal revenue taxes, fees or other charges, penalties imposed in relation thereto, or other matters arising under NIRC.

In harmonizing these laws, the Supreme Court adopted the following interpretation in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the NIRC or other laws administered by the BIR:

1. <u>As regards private entities and the BIR</u>, the decision of petitioner is subject to the exclusive appellate jurisdiction of this Court, in accordance with Section 4 of the NIRC; and

2. Where the disputing parties are all public entities, the case shall be governed by PD No. 242 (which is now embodied in Chapter 14, Book IV of the Administrative Code of 1987), where the dispute shall be administratively settled or adjudicated by the Secretary of Justice, the Solicitor General, or the Government Corporate Counsel, depending on the issues and government agencies involved.

The foregoing interpretation was further affirmed in the recent case of *Commissioner of Internal Revenue vs. The Secretary of Justice and Metropolitan Cebu Water District (MCWD)*,[23] where the Supreme Court likewise upheld the jurisdiction of the SOJ over the tax dispute between the BIR and Metropolitan Cebu Water District, a local water district, pursuant to PD No. 198, also known as the Provincial Water Utilities Act of 1973.

In the case at bar, the dispute involves the denial of petitioner of respondent's claim for refund of erroneously paid VAT for taxable year 2013. Furthermore and more importantly, the parties in this case are **both public entities**: the BIR, which is a government office; and respondent, a corporate body attached to the Department of Tourism, created and organized by RA No. 9593, and herein represented by the Office of the Government Corporate Counsel.

Applying the aforementioned jurisprudential pronouncements, it is evident that the instant case should be governed by PD 242 (which is now embodied in Chapter 14, Book IV of the Administrative Code of 1987) and not by the NIRC of 1997, as amended, considering that the disputing parties are both government entities. Hence, jurisdiction over the case vests with the SOJ, and not with this Court.

Accordingly, the Court in Division should have dismissed respondent's *Petition for Review* filed in CTA Case No. 9136 for lack of jurisdiction. Consequently, the Court *En Banc* finds that it is no longer necessary to resolve the remaining issues raised in the present *Petition*.

WHEREFORE, in light of the foregoing considerations, the instant *Petition for Review* is hereby **GRANTED**. Accordingly, the Decision dated December 12, 2017 and the Resolution dated March

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[23] G.R. No. 209289, July 9, 2018.

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20, 2018, both rendered by the Court in Division in CTA Case No. 9136 are **REVERSED** and **SET ASIDE** for its lack of jurisdiction.

SO ORDERED.

ERLINDA P. UY
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice

(On Leave)
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
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