REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

EUROVERSAL PROPERTIES, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB NO. 2393
(CTA Case No. 9869)

Present:

DEL ROSARIO, *P.J.*,
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO, *and,*
CUI-DAVID, *JJ.*

Promulgated:
MAR 01 2022 4:05pm

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DECISION

BACORRO-VILLENA, J.:

At bar is a Petition for Review[1] pursuant to Section 2(a)[2], Rule 4 of the Revised Rules of the Court of Tax Appeals (**RRCTA**), filed by petitioner Euroversal Properties, Inc. (**petitioner/EPI**) against respondent Commissioner of Internal Revenue (**respondent/CIR**).

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[1] Filed on 17 December 2020, *Rollo*, pp. 1-25.

[2] **SEC. 2.** *Cases within the jurisdiction of the Court en banc.* – The Court *en banc* shall exercise exclusive appellate jurisdiction to review by appeal the following:

(a) Decisions or resolutions on motions for reconsideration or new trial of the Court in Divisions in the exercise of its exclusive appellate jurisdiction over:

(1) Cases arising from administrative agencies – Bureau of Internal Revenue, Bureau of Customs, Department of Finance, Department of Trade and Industry, Department of Agriculture[.]

...

The petition seeks the reversal of the Decision dated 03 August 2020[3] (**assailed Decision**) and Resolution dated 20 November 2020[4] (**assailed Resolution**) in CTA Case No. 9869, entitled *Euroversal Properties, Inc. v. Commissioner of Internal Revenue,* both promulgated by the First Division of the Court.

The antecedent facts follow.

On 04 June 2013, petitioner, through a Contract to Sell (**subject contract**), sold eleven (11) parcels of land (**subject properties**) located at Gracia, Tagoloan, Misamis Oriental, with an aggregate area of 156,371 square meters. The subject properties were sold to Filinvest Development Corporation (**FDC**) for ₱245,000,000.00, subject to a 30% downpayment of the purchase price amounting to ₱73,500,000.00.[5]

On 05 July 2013[6], the corresponding capital gains tax (**CGT**) on the transaction was paid in the amount of ₱25,332,102.00.[7] The CGT paid was 6% of ₱422,201,700.00 or the fair market value (**FMV**) of the subject properties as determined by respondent CIR.[8]

As petitioner alleged, various issues arose from the sale of the subject properties to FDC. The latter incurred substantial additional expenses that eventually led to its failure to pay the balance of the agreed purchase price.[9] As a result, FDC caused the annotation of two (2) adverse claims on six (6) titles.[10]

Later, on 19 June 2015, petitioner filed a case before the Regional Trial Court (**RTC**) Branch 21, Cagayan de Oro City, for the cancellation of adverse claim on the subject properties.[11] On 08 July 2016, petitioner and FDC entered into a Compromise Agreement[12], which the RTC

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[3] Penned by Associate Justice Catherine T. Manahan, concurred by Presiding Justice Roman G. Del Rosario, Division Docket, pp. 475-490.
[4] Id., pp. 613-616.
[5] Paragraphs 4.1 and 4.2, Petition for Review, *Rollo*, p. 3.
[6] The date of CGT payment in the JSFI and Pre-Trial Order is 05 July 2013. However, as *per* Exhibit "P-4" that was denied admission by the First Division, the date of payment is indicated as 05 June 2013.
[7] Joint Stipulation of Facts and Issues (JSFI), Division Docket, p. 296.
[8] Paragraph 4.3, Petition for Review, *Rollo*, p. 4.
[9] Paragraph 4.5, Petition for Review, id.
[10] Exhibit "P-8", Division Docket, p. 382.
[11] Exhibit "P-5", id., p. 375.
[12] Id., pp. 374-378.

approved on 12 July 2016. Accordingly, a Judgment on the Compromise Agreement was issued.[13]

Under the Compromise Agreement that the RTC approved and adopted as its judgment, petitioner agreed to pay FDC the total amount of ₱150,000,000.00. On the other hand, FDC agreed to cause the cancellation of the annotation of adverse claims and notice of *lis pendens* on the corresponding titles of the subject properties. The parties also agreed to rescind their previous contract.[14]

On 03 July 2018, petitioner filed its administrative claim for refund of the amount of ₱25,332,102.00, representing the CGT paid on the sale.[15] A few days later or on 06 July 2018, petitioner also filed a Petition for Review[16] before this Court following the CIR's inaction on its claim.

On 10 October 2018, respondent filed his Answer[17] to the above petition, while petitioner filed a Reply[18] to respondent's Answer on 08 November 2018.

On 26 October 2018, the Court issued a Notice of Pre-Trial Conference.[19] There, the parties were directed to submit their Pre-Trial Briefs (**PTBs**). Petitioner and respondent filed their PTBs on 11 January 2019[20] and 10 January 2019[21], respectively. On 28 January 2019, the parties submitted their Joint Stipulation of Facts and Issues[22] (**JSFI**), thus, this Court issued a Pre-Trial Order[23] on 17 May 2019.

During the trial proper, petitioner presented its lone witness, Quirino G. Esguerra (**Esguerra**), to prove its corporate existence and its allegations regarding the payment of CGT and the rescission of its

13 Exhibit "P-8", id., pp. 381-385.
14 Id., pp. 382-383.
15 JSFI, id., p. 296.
16 Id., pp. 10-27.
17 Id., pp. 123-133.
18 Id., pp. 146-156.
19 Id., pp. 138-139.
20 Id., pp. 168-177.
21 Id., pp. 163-167.
22 Id., pp. 295-297.
23 Id., pp. 326-332.

contract with FDC.[24] In Esguerra's Judicial Affidavit[25], he stated that he is the President and authorized representative of EPI. He further testified to personally signing the Contract to Sell between EPI and FDC which led to the payment of CGT to the BIR. He also identified his signature in the subsequent Compromise Agreement which rescinded the subject contract (which is now the basis on the present claim for refund).

Thereafter, on 06 June 2019, petitioner filed its Formal Offer of Evidence[26] (**FOE**). After respondent filed its Comment[27], the First Division admitted a majority of petitioner's exhibits *except* Exhibits "P-4"[28], "P-6"[29], "P-6-1"[30], "P-10"[31] and "P-10-1"[32] in a Resolution dated 10 July 2019.[33]

Meanwhile, respondent adopted and offered petitioner's Exhibits "P-12" and "P-13" (and marked as respondent's Exhibits "R-1"[34] and "R-2"[35]) as his own exhibits.[36] Later, on 06 November 2019, the First Division admitted all of respondent's exhibits and directed the parties to submit their respective memoranda.[37]

Per Records Verification dated 17 January 2020[38], respondent failed to file his memorandum, while petitioner filed its Memorandum[39] on 30 October 2019. In a Resolution dated 23 January 2020[40], the First Division submitted the case for decision.

On 03 August 2020, the Court promulgated the assailed Decision.[41] The dispositive portion thereof reads:

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24 Judicial Affidavit of Quirino G. Esguerra, Jr., id., pp. 402-413.
25 Id.
26 Filed on 06 June 2019; id., pp. 340-350.
27 Filed on 21 June 2019; id., pp. 416-418.
28 BIR Form 1706 Capital Gains Tax (CGT) Return dated 05 June 2013.
29 Affidavit of Cancellation of Adverse Claims dated 08 July 2016.
30 Signature of Engr. Antonio Cenon.
31 Application for Tax Credit/Refund (BIR Form 1914).
32 Signature of Quirino Esguerra Jr.
33 Division Docket, pp. 420-421.
34 Certification issued on 10 August 2018.
35 ITS Print-out of the payment of CGT.
36 Division Docket, pp. 428-431.
37 See Resolution dated 06 November 2019, id., pp. 468-469.
38 Id., p. 470.
39 Id., pp. 443-465.
40 Id., p. 472.
41 Supra at note 3.

> ...
>
> **WHEREFORE**, premises considered, the instant Petition for Review is hereby **DENIED** for lack of merit.
>
> **SO ORDERED.**
>
> ...

In denying petitioner's claim for refund, the First Division mainly found that the two-year prescription provided under Sections 204 and 229[42] of the National Internal Revenue Code (**NIRC**) of 1997, as amended, had already lapsed.

According to the First Division, since the CGT was paid on 05 July 2013, petitioner only had two (2) years from the date of payment to file its administrative and judicial claim for refund. Thus, petitioner's administrative claim filed with respondent on 03 July 2018 and its subsequent judicial claim filed with the Court on 06 July 2018 were both already filed out of time. The First Division also noted that as *per* the Certification[43] issued by the Bureau of Internal Revenue (**BIR**) on

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42 **SEC. 204.** *Authority of the Commissioner to Compromise, Abate and Refund or Credit Taxes.* –

...

(C) *Credit or refund taxes erroneously or illegally received or penalties imposed without authority*, refund the value of internal revenue stamps when they are returned in good condition by the purchaser, and, in his discretion, redeem or change unused stamps that have been rendered unfit for use and refund their value upon proof of destruction. No credit or refund of taxes or penalties shall be allowed unless the taxpayer files in writing with the Commissioner a claim for credit or refund within two (2) years after the payment of the tax or penalty: Provided, however, That a return filed showing an overpayment shall be considered as a written claim for credit or refund.

...

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, of any sum alleged to have been excessively or in any manner wrongfully 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 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.

...

43 Supra at note 34.

10 August 2018, it was FDC and not petitioner who remitted the CGT subject of the claim for refund.

Unsatisfied with the First Division's verdict, petitioner filed a Motion for Reconsideration[44] (**MR**) of the assailed Decision on 17 September 2020. However, the same was denied through the assailed Resolution dated 20 November 2020.[45]

Hence, the present petition before the Court *En Banc*.

When ordered to file his comment to the present petition, respondent failed to do so.[46] Due to such failure, the Court submitted the case for decision on 17 February 2021.[47]

In herein petition, petitioner assigns this sole issue for this Court's resolution:

> WHETHER THE FIRST DIVISION OF THE HONORABLE COURT ERRED IN DENYING PETITIONER EUROVERSAL PROPERTIES, INC.'S CLAIM FOR REFUND OF CAPITAL GAINS TAX (CGT) IN THE AMOUNT OF ₱25,332,102.00 DESPITE THE RECISSION OF THE CONTRACT TO SELL BETWEEN PETITIONER EUROVERSAL PROPERTIES, INC.'S AND FILINVEST DEVELOPMENT CORPORATION (FDC).

In support of the above issue, petitioner argues that the First Division erred when it considered the running of the two-year prescriptive period from the payment of the CGT. It maintains that the period should have been tacked from the rescission of the subject contract with FDC on 08 July 2015 since it was only then that the right to the refund claimed could be ascertained.

In advancing its argument, petitioner heavily relies on the Supreme Court's ruling in *Commissioner of Internal Revenue v. The Philippine American Life Insurance Co., et al.*[48] (**Philippine American**

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44 Division Docket, pp. 560-578.
45 Supra at note 4.
46 *Per* Records Verification on 01 February 2021, *Rollo*, p. 189.
47 *See* Resolution dated 17 February 2021, id., pp. 186-187.
48 G.R. No. 105208, 29 May 1995.

Life), wherein it was held that the two-year prescription period should not be reckoned from the date of payment of the tax but from the date of its final adjustment (given that it is only then that the tax due can be determined).

Petitioner further argues that the rescission of its contract with FDC constitutes a special circumstance which should be appreciated by the Court and that respondent's continuous retention of the CGT on the failed transaction is unjust and constitutes *solutio indebiti*.

The Court *En Banc*'s ruling follows.

A perusal of petitioner's arguments will show that the crux of its issues lie solely on determining when the two-year prescription period for filing petitioner's refund claim should begin to run. However, a further scrutiny of the case records reveals that petitioner's claim for refund suffers from a more fundamental defect which affects its very right to bring the present action before the Court.

As aptly observed by the First Division, petitioner was not the one who remitted the CGT claimed for refund. The Certification[49] issued by the BIR (a common exhibit of both parties) would show that it was FDC who remitted the CGT on the subject contract. The said document reads:

> ...
>
> This is to certify that the collection(s) listed hereunder was/were verified and found included in the (RDC-MINDANAO) database as follows:
>
> NAME of Taxpayer : <u>FILINVEST DEVELOPMENT CORPORATION</u>
> TIN : <u>000-053-167-000</u>
>
> ...

This gives rise to the question of whether petitioner even has a legal standing to pursue the present action. Although the seller is the statutory taxpayer of the CGT in transactions involving real property,

[49] Supra at note 34.

Revenue Regulations (**RR**) No. 17-2003[50] allows the buyer to withhold the same from the seller, to wit:

> ...
>
> **SECTION 3. Income Payments Subject to Creditable Withholding Tax.** — Sec. 2.57.2 of Revenue Regulations No. 2-98, as amended, is hereby further amended to read as follows:
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> ...
>
> **(J) Gross selling price or total amount of consideration or its equivalent paid to the seller/owner for the sale, exchange, or transfer of real property classified as ordinary asset.** - ...
>
> ...
>
> If the buyer is an individual not engaged in trade or business, the following rules shall apply:
>
> (i) If the sale is a sale of property on the installment plan (*i.e.*, payments in the year of sale do not exceed twenty-five percent (25%) of the selling price), no withholding is required to be made on the periodic installment payments. In such a case, the applicable rate of tax based on the gross selling price or fair market value of the property at the time of the execution of the contract to sell, whichever is higher, shall be withheld on the last installment or installments immediately prior to such last installment, if the last installment is not sufficient to cover the tax due, to be paid 'o the seller until the tax is fully paid.
>
> (ii)...
>
> However, if the buyer is engaged in trade or business, whether a corporation or otherwise, these rules shall apply:
>
> (i) If the sale is a sale of property on the installment plan [i.e., payments in the year of sale do not exceed twenty-five percent (25%) of the selling price], the tax shall be deducted and withheld by the buyer from every installment which tax shall be based on the ratio of actual collection of the consideration against the agreed consideration appearing on the Contract to Sell applied to the gross selling price or fair market value of the property at the time of the execution of the Contract to Sell, whichever is higher.

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50 Amending Further Pertinent Provisions of Revenue Regulations No. 2-98, as Amended, Providing for Additional Transactions Subject to Creditable Withholding Tax; Re-Establishing that the Capital Gains Tax on the Sale, Exchange or Other Disposition of Real Property Classified as Capital Assets Shall be Collected as a Final Withholding Tax, Thereby Further Amending Revenue Regulations Nos. 8-98 and 13-99, as Amended by Revenue Regulations No. 14-2000, and for Other Purposes.

> The term 'consideration' refers to the selling price exclusive of interest. Interest earned as an incident of installment payment, if any, shall be subject to the ordinary income tax rate.
>
> (ii)...
>
> In any case, no Certificate Authorizing Registration (CAR)/Tax Clearance Certificate (TCL), shall be issued to the buyer unless the withholding tax due on the sale, transfer, or exchange of real property has been fully paid.
>
> For sale of property on installment basis or deferred payment basis where the Contract to Sell is always executed before the execution of the Deed of Sale, the said Contract to Sell must be attached to the Deed of Absolute Sale executed upon completion of the payments and the duly notarized original duplicate copy of both documents must be presented to the RDO having jurisdiction of the place where the property is located for validation of the correctness of payment of all applicable taxes before the issuance of CAR/TCL.
>
> It is to be noted, however, that in case of sale of real property paid under installment payment or deferred payment basis, the payment of the documentary stamp tax (DST) shall accrue upon the execution of the Deed of Absolute Sale but the basis for the imposition thereof shall be the gross selling price or fair market value of the property, whichever is higher, at the time of the execution of the Contract to Sell.[51]
>
> ...

There is no doubt that either taxpayer or withholding agent may bring a suit for refund of erroneously paid taxes. However, given the circumstances of the case at bar, the Court would be unjustly enriching petitioner if it grants the tax refund being claimed.

The records show that FDC advanced the CGT payment under the withholding tax system upon its partial payment for the subject properties. When the parties subsequently agreed to rescind their agreement, petitioner agreed to pay back the amount of ₱150,000,000.00 to FDC while FDC committed to cause the cancellation of its adverse claims on six (6) of petitioner's properties. Interestingly, neither the Compromise Agreement nor petitioner's allegations indicate that the amount paid by petitioner to FDC also covered the CGT (that FDC paid in advance). Moreover, the records

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[51] Emphasis in the original text and underscoring omitted.

and evidence tend to show that FDC paid the CGT out of its own pocket and that petitioner incurred no expenses in relation to the CGT's payment (given that the contract's rescission restored the parties to their previous situation prior to the contract's perfection).

From the foregoing, petitioner does not appear to be entitled to the remedy of refund. Consequently, it also bereft of any cause of action against respondent. In *China Banking Corporation v. Hon. Court of Appeals, et al.*[52], the Supreme Court explained thusly:

> ...
>
> Well-settled is the rule that since a cause of action requires, as essential elements, not only a legal right of the plaintiff and a correlative duty of the defendant but also "an act or omission of the defendant in violation of said legal right," the cause of action does not accrue until the party obligated refuses, expressly or impliedly, to comply with its duty.
>
> Otherwise stated, a cause of action has three elements, to wit, (1) a right in favor of the plaintiff by whatever means and under whatever law it arises or is created; (2) an obligation on the part of the named defendant to respect or not to violate such right; and (3) an act or omission on the part of such defendant violative of the right of the plaintiff or constituting a breach of the obligation of the defendant to the plaintiff.
>
> ...

At any rate, even assuming for the sake of argument that petitioner has a cause of action to file the present case against respondent, the same would nevertheless be considered filed out of time.

It is noted that the case of *Philippine American Life* cited by petitioner is not applicable to the case at bar. *Philippine American Life* involved quarterly income tax returns. There, the Supreme Court ruled that the period of prescription to file a claim for refund should only begin to run upon the filing of the final adjusted return given that until such filing, the exact amount of the income tax due is not yet ascertainable. Hence, the Supreme Court held:

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52 G.R. No. 153267, 23 June 2005; Citations omitted.

...

It may be observed that although quarterly taxes due are required to be paid within sixty days from the close of each quarter, the fact that the amount shall be deducted from the tax due for the succeeding quarter shows that until a final adjustment return shall have been filed, the taxes paid in the preceding quarters are merely partial taxes due from a corporation. Neither amount can serve as the final figure to quantity what is due the government nor what should be refunded to the corporation.

This interpretation may be gleaned from the last paragraph of Section 69 of the Tax Code which provides that the refundable amount, in case a refund is due a corporation, is that amount which is shown on its final adjustment return and not on its quarterly returns.

Therefore, when private respondent paid P3,246,141.00 on May 30, 1983, it would not have been able to ascertain on that date, that the said amount was refundable. The same applies with cogency to the payment of P396,874.00 on August 29, 1983.

Clearly, the prescriptive period of two years should commence to run only from the time that the refund is ascertained, which can only be determined after a final adjustment return is accomplished.[53]

...

Unlike an annual corporate income tax which is paid on a quarterly basis and adjusted at the end of the taxable year for a final determination of the tax due, the CGT is readily ascertainable at the time the parties entered the transaction subject to CGT. Section 6(E) and Section 27(D)(5) of the NIRC of 1997, as amended, provide:

...

SEC. 6. *Power of the Commissioner to Make assessments and Prescribe additional Requirements for Tax Administration and Enforcement. –*

...

(E) Authority of the Commissioner to Prescribe Real Property Values. –The Commissioner is hereby authorized to divide the Philippines into different zones or areas and shall, upon **mandatory** consultation with competent appraisers both from the private and public sectors, **and with prior notice to affected taxpayers**, determine the fair market value of real properties located

[53] Supra at note 48.

in each zone or area, subject to automatic adjustment once every three (3) years through rules and regulations issued by the Secretary of Finance based on the current Philippine valuation standards: *Provided*, That no adjustment in zonal valuation shall be valid unless published in a newspaper of general circulation in the province, city or municipality concerned, or in the absence thereof, shall be posted in the provincial capitol, city or municipal hall and in two (2) other conspicuous public places therein: *Provided, further*, That the basis of any valuation, including the records of consultations done, shall be public records open to the inquiry of any taxpayer. For purposes of computing any internal revenue tax, the value of the property shall be, whichever is the higher of:

(1) the fair market value as determined by the Commissioner; or

(2) the fair market value as shown in the schedule of values of the Provincial and City Assessors.

...

SEC. 27. *Rates of Income tax on Domestic Corporations.* –

...

D) Rates of Tax on Certain Passive Incomes. –

...

(5) Capital Gains Realized from the Sale, Exchange or Disposition of Lands and/or Buildings. – A final tax of six percent (6%) is hereby imposed on the gain presumed to have been realized on the sale, exchange or disposition of lands and/or buildings which are not actually used in the business of a corporation and are treated as capital assets, based on the gross selling price of fair market value as determined in accordance with Section 6(E) of this Code, whichever is higher, of such lands and/or buildings.

...

The above provisions clearly provide that the CGT is 6% of the FMV (as determined by the CIR or the Provincial Assessor) or the gross purchase price, whichever is higher. As alleged by petitioner, the 6% CGT paid amounting to ₱25,332,102.00 was based on the CIR's determination of the subject properties' FMV at ₱422,201,700.00. After the filing of the CGT return, the same would no longer be subject to adjustment unlike in the case of *Philippine American Life*. With that said, the two-year prescription period in this case should be counted from the CGT's payment on <u>05 July 2013</u>. Therefore, any administrative and judicial claim for refund of the CGT should have been filed on or before on <u>05 July 2015</u>. Since petitioner only filed its administrative and judicial claims for refund on 03 July 2018 and 06 July 2018, respectively, its present claim is already barred regardless of any erroneous payment.

Furthermore, even assuming that petitioner's claim for refund has not yet prescribed, the CGT payment was not erroneously paid. Since the downpayment on the property exceeded 25% of its value, it was only proper that full payment of the CGT be made pursuant to Section 49(B)[54] in relation to the afore-cited provisions of RR No. 17-2003.

It must likewise be emphasized that Section 229[55] of the NIRC of 1997, as amended, provides that the two-year prescription period applies "regardless of any supervening cause that may arise after payment". Therefore, the subsequent rescission of the contract between petitioner and FDC does not affect the validity of the CGT payment made. In any event, considerations of equity are also lost on petitioner since as explained earlier, it was FDC and not petitioner who paid the CGT subject of the present claim for refund.

WHEREFORE, the foregoing premises considered, the instant Petition for Review filed by petitioner Euroversal Properties, Inc. on 17 December 2020 is hereby **DENIED** for lack of merit. Accordingly, the Decision and Resolution dated 03 August 2020 and 20 November 2020, respectively, of the First Division in CTA Case No. 9869 entitled *Euroversal Properties, Inc. v. Commissioner of Internal Revenue*, are hereby **AFFIRMED.**

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54 **SEC. 49.** *Installment Basis.* –

...

(B) *Sales of Realty and Casual Sales of Personality.* - In the case (1) of a casual sale or other casual disposition of personal property (other than property of a kind which would properly be included in the inventory of the taxpayer if on hand at the close of the taxable year), for a price exceeding One thousand pesos (P1,000), or (2) of a sale or other disposition of real property, if in either case the initial payments do not exceed twenty-five percent (25%) of the selling price, the income may, under the rules and regulations prescribed by the Secretary of Finance, upon recommendation of the Commissioner, be returned on the basis and in the manner above prescribed in this Section. As used in this Section, the term 'initial payments' means the payments received in cash or property other than evidences of indebtedness of the purchaser during the taxable period in which the sale or other disposition is made.

55 Supra at note 42.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

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

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
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