REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

CHEMREZ TECHNOLOGIES, INC., *Petitioner,*	**CTA Case No. 10454**
- versus -	Members: **MANAHAN,** *Chairperson,* **REYES-FAJARDO,** and **ANGELES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: DEC 04 2024 3:48 p.m.

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DECISION

REYES-FAJARDO, *J.*:

The Petition for Review posted on January 8, 2021, by Chemrez Technologies, Inc. seeks the issuance of a tax credit certificate, the amount of ₱379,268,542.35, representing its alleged unutilized input value-added tax (VAT), for the period January 1, 2018 to December 31, 2018, in the total amount of ₱379,268,542.35.[1]

PARTIES

Petitioner Chemrez Technologies, Inc. is a corporation duly organized and existing under the laws of the Republic of the Philippines and is registered with the Securities and Exchange Commission with Company Registration No. 164266.[2] It is registered with the Bureau of Internal Revenue (BIR) as a value-added tax

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1 Prayer, *Petition for Review,* Docket – Vol. 1, p. 31. Received by the Court on January 22, 2021.

2 Exhibits "P-3" and "P-3-A," Docket – Vol. II, pp. 922 to 944.

(VAT) taxpayer, under Tax Identification Number 000-400-898-00000.[3] It is also registered with the Department of Energy (DOE) as a renewal energy developer of biomass resources, under Certificate of Registration No. RE-B2013-07-044 dated August 1, 2013[4] and accredited as a manufacturer of biodiesel under Certificate of Accreditation No. DOE-COA-2018-BD002 dated December 20, 2018.[5] It is likewise, registered with the Board of Investments under Certificate of Registration No. 2011-051 dated March 4, 2011.[6]

On the other hand, respondent is the duly appointed Commissioner of Internal Revenue vested with authority, among others, to act upon and approve claims for refund or tax.[7]

FACTS

On July 13, 2020, petitioner filed with the BIR VAT Credit Audit Division, an administrative claim for tax credit of its alleged unutilized input VAT in the amount of ₱379,268,542.35, for the period from January 1, 2018 to December 31, 2018.[8]

On September 28, 2020,[9] then Commissioner of Internal Revenue, Caesar R. Dulay issued to petitioner the BIR's letter, denying petitioner's claim for tax credit in its entirety for lack of factual and legal basis.

On January 8, 2021, petitioner posted its Petition of Review.[10] The case was initially raffled to the Court's First Division.

On January 29, 2021, petitioner posted a Manifestation,[11] stating, among others, that it received the BIR's letter dated September 28, 2020, denying its claim for tax credit representing its unutilized input VAT on December 9, 2020. Petitioner attached thereto a photocopy of the photo of the PHLPOST registered mail

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3 Exhibit "P-4," Docket - Vol. II, p. 945.
4 Exhibit "P-5," Docket - Vol. II, p. 946.
5 Exhibit "P-5-D," Docket - Vol. II, p. 949.
6 Exhibit "P-5-E," Docket - Vol. II, p. 950.
7 Par. 9, The Parties, *Petition for Review*, Docket - Vol. 1, pp. 7 to 8.
8 Exhibit "P-6," Docket - Vol. II, p. 951.
9 Exhibit "P-1," Docket - Vol. II, pp. 736 to 738.
10 Docket - Vol. 1, pp. 6 to 33.
11 Docket - Vol. 1, pp. 226 to 231.

barcode label sticker bearing RE 411 092 091 ZZ and the Certification issued by the Quezon City Post Office attesting to the fact of mailing and receipt of registered letter No. RE 411 092 091 ZZ.

In the Resolution dated February 3, 2021,[12] the Court directed petitioner to submit the following: (1) names of the witnesses, summary of their testimonies and their judicial affidavits (JAs); (2) list of documentary and object evidence in support of the allegations contained in the pleading; (3) MCLE Compliance Certificate of Atty. Ryan Joseph L. Conde for the 6th Compliance period; (4) original or certified true copy of Verification and Certification of Non-Forum Shopping; and (5) original or certified true copy of Secretary's Certificate.

On February 23, 2021, petitioner posted its Compliance,[13] which the Court noted and deemed as sufficient in the Resolution dated May 24, 2021.[14]

On June 3, 2021, the Court issued Summons requiring respondent to file his Answer within 30 days from its receipt of the same.[15]

On February 28, 2022, petitioner posted a Motion to Declare Respondent in Default; and to Present Evidence *Ex Parte*.[16] Respondent, however, failed to file his comment thereto.[17] By Resolution dated April 28, 2022,[18] the Court granted petitioner's Motion.

On May 25, 2022, respondent filed an Omnibus Motion (1. In the Order declaring Respondent in Default; and 2. To admit attached Answer),[19] to which petitioner filed a Motion for Leave to File Comment/Opposition, with attached Comment/Opposition [Re: Omnibus Motion (1. In the Order declaring Respondent in Default;

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12 Docket - Vol. 1, pp. 224 to 225
13 Docket - Vol. 1, pp. 241 to 244.
14 Docket - Vol. 1, pp. 337 to 338.
15 Docket - Vol. 1, pp. 339 to 340.
16 Docket - Vol. 1, pp. 349 to 352.
17 Records Verification dated April 4, 2022 issued by the Judicial Records Division of this Court, Docket - Vol. 1, p. 358.
18 Docket - Vol. 1, pp. 360 to 362.
19 Docket - Vol. 1, pp. 363 to 368.

and 2. To admit attached Answer)] dated 25 May 2022 on June 15, 2022.[20] In the Resolution dated June 29, 2022,[21] the Court granted petitioner's Motion for Leave, and admitted its Comment/Opposition.

Subsequently, by Resolution dated August 18, 2022,[22] the Court denied respondent's Omnibus Motion, and affirmed the Resolution dated April 28, 2022, declaring respondent in default.

During the trial, petitioner presented: (1) Donnabelle L. Wong-Chua,[23] Business Unit Controller assigned to petitioner by D&L Industries, Inc., petitioner's parent company; and (2) Ma. Criselda S. Oplas,[24] the Court-commissioned independent certified public accountant (ICPA Oplas), as its witnesses.[25]

On March 20, 2023, petitioner filed its Formal Offer of Exhibits.[26]

By Resolution dated May 26, 2023,[27] the Court admitted petitioner's offered exhibits, *except*:

1. Exhibits "P-3," "P-3-A," "P-4," "P-5," "P-5-B," "P-5-C," "P-5-D," "P-5-E," "P-6," "P-8," "P-8-A," "P-8-B," "P-8-C," "P-8-D," "P-9," "P-10," and "P-11," for failure to submit the duly marked exhibits;

2. Exhibits "P-3-B" and "P-11-A," for failure to identify and to submit the duly marked exhibits;

3. Exhibits "P-23-a-7440," "P-23-b-18," "P-23-b-1050 to P-23-b-1059," "P-23-b-2767," "P-25-i-1 to P-25-i-28," and "P-25-j-1 to p-25-j-4," for not being found in the records of the case; and

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20 Docket - Vol. 1, pp. 379 to 394.
21 Docket - Vol. 1, p. 457.
22 Docket - Vol. 1, pp. 460 to 462.
23 Exhibits "P-7," Docket - Vol. 1, pp. 155 to 176; Order dated October 6, 2022, Docket - Vol. I, pp. 500 to 500-A.
24 Exhibit "P-14," Docket - Vol. II, pp. 568 to 574.
25 Order dated October 6, 2022, Docket - Vol. 1, pp. 500 to 500-A.
26 Docket - Vol. II, pp. 720 to 734.
27 Docket - Vol. II, pp. 902 to 906.

4. Exhibits "P-26-b-12" and "P-26-b-14," for being completely blurred or unreadable.

In the Resolution dated May 31, 2023,[28] CTA Case No. 10454 was then transferred from the First Division to the Third Division of the Court.

On June 15, 2023, petitioner filed a Motion for Reconsideration [Re: Resolution dated 26 May 2023].[29]

Under Resolution dated September 28, 2023,[30] petitioner's Motion was partially granted. Accordingly, Exhibits "P-3," "P-3-A," "P-4," "P-5," "P-5-B," "P-5-C," "P-5-D," "P-5-E," "P-6," "P-8," "P-8-A," "P-8-B," "P-8-C," "P-8-D," "P-9," "P-10," "P-11," "P-23-b-1050 to P-23-b-1059," "P-23-b-2767," were admitted as petitioner's evidence. However, Exhibits "P-26-b-12" and "P-26-b-14," were again denied, for being unreadable.

In the Resolution dated December 4, 2023, this case was submitted for decision,[31] considering Petitioner's Memorandum filed on November 3, 2023,[32] and respondent's Memorandum filed on November 22, 2023.[33]

ISSUE

Is petitioner entitled to a claim for tax credit in the amount of ₱379,268,542.35 representing its alleged unutilized input VAT for the period January 1, 2018 to December 31, 2018?[34]

ARGUMENT

Petitioner argues that it had satisfied all the conditions for the grant of input VAT tax credit under Section 112 (A) of the 1997 National Internal Revenue Code, as amended by Republic Act (RA)

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28 Docket – Vol. II, p. 907.
29 Docket – Vol. II, pp. 917 to 921.
30 Docket – Vol. II, pp. 971 to 972.
31 Minute Resolution dated December 4, 2023, Docket – Vol. II, p. 1007.
32 Docket – Vol. II, pp. 973 to 997.
33 Docket – Vol. II, pp. 1000 to 1005.
34 Par. 27, Issue, *Petition for Review*, Docket – Vol. 1, p. 11.

No. 10963 (NIRC, as amended).[35] Specifically: 1) its administrative and judicial claim for credit of input VAT was timely filed; 2) it is a VAT-Registered entity; 3) it is engaged in zero-rated sales; 4) it had duly substantiated input taxes attributable to its zero-rated sales; 5) it had duly substantiated zero-rated export sales, which was paid for in acceptable foreign currency exchange proceeds, and duly accounted for under *Bangko Sentral ng Pilipinas (BSP)* rules and regulations; and 6) such substantiated input taxes were not applied to its output VAT liability. Therefore, petitioner asserts that it is entitled to its tax credit of unutilized input taxes, attributable to its zero-rated sales of services covering the period from January 1, 2018 to December 31, 2018 in the amount of ₱379,268,542.35.

RULING

The Petition for Review deserves outright dismissal.

The Court's jurisdiction over tax refund or credit cases is found in Section 7(a)(1) and (2) of RA No. 1125,[36] as amended by RA No. 9282, which provides:

> Sec. 7. Jurisdiction. - The CTA shall exercise:
>
> a. Exclusive appellate jurisdiction to review by appeal, as herein provided:
>
> 1. **Decisions of the Commissioner of Internal Revenue in cases involving** disputed assessments, **refunds of internal revenue taxes**, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue;
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> 2. **Inaction by the Commissioner of Internal Revenue in cases involving** disputed assessments, **refunds of internal revenue taxes,** fees or other charges, penalties in relations thereto, or other matters arising under the National Internal Revenue Code or other

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35 AN ACT AMENDING SECTIONS 5, 6, 24, 25, 27, 31, 32, 33, 34, 51, 52, 56, 57, 58, 74, 79, 84, 86, 90, 91, 97, 99, 100, 101, 106, 107, 108, 109, 110, 112, 114, 116, 127, 128, 129, 145, 148, 149, 151, 155, 171, 174, 175, 177, 178, 179, 180, 181, 182, 183, 186, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 232, 236, 237, 249, 254, 264, 269, AND 288; CREATING NEW SECTIONS 51-A, 148-A, 150-A, 150-B, 237-A, 264-A, 264-B, AND 265-A; AND REPEALING SECTIONS 35, 62, AND 89; ALL UNDER REPUBLIC ACT 8424, OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, AND FOR OTHER PURPOSES.

36 An Act Creating the Court of Tax Appeals

> laws administered by the Bureau of Internal Revenue, **where the National Internal Revenue Code provides a specific period of action, in which case the inaction shall be deemed a denial;**[37]
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> ...

Section 3(a)(1) and (2), Rule 4 of the Revised Rules of the Court of Tax Appeals[38] explained that the Court in Division has jurisdiction over the decision or inaction of respondent, involving refund or credit of internal revenue taxes, among others.[39] Specifically, before the Court in Division may exercise its jurisdiction over unutilized input VAT refund or credit cases, Section 112(A) and (C) of the NIRC, as amended by Republic Act (RA) No. 10963,[40] otherwise known as the Tax Reform for Acceleration and Inclusion Law (TRAIN) must be strictly observed, which reads as follows:

> *SEC. 112. Refunds or Tax Credits of Input Tax.* -
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> (A) *Zero-Rated or Effectively Zero-Rated Sales.* — **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

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37 Boldfacing supplied.

38 A.M. 05-11-07-CTA.

39 SEC. 3. *Cases within the jurisdiction of the Court in Divisions.* - The Court in Divisions shall exercise:
(a) Exclusive appellate jurisdiction to review by appeal the following:
(1) Decisions of the Commissioner of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue;

(2) Inaction by the Commissioner of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue, where the National Internal Revenue Code or other applicable law provides a specific period for action: ...

40 AN ACT AMENDING SECTIONS 5, 6, 24, 25, 27, 31, 32, 33, 34, 51, 52, 56, 57, 58, 74, 79, 84, 86, 90, 91, 97, 99, 100, 101, 106, 107, 108, 109, 110, 112, 114, 116, 127, 128, 129, 145, 148, 149, 151, 155, 171, 174, 175, 177, 178, 179, 180, 181, 182, 183, 186, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 232, 236, 237, 249, 254, 264, 269, AND 288; CREATING NEW SECTIONS 51-A, 148-A, 150-A, 150-B, 237-A, 264-A, 264-B, AND 265-A; AND REPEALING SECTIONS 35, 62, AND 89; ALL UNDER REPUBLIC ACT NO. 8424, OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, AND FOR OTHER PURPOSES.

> 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 or 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.
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> ...
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> *(C) Period within which Refund of Input Taxes shall be Made.* — **In proper cases, the Commissioner shall grant a refund for creditable input taxes within ninety (90) days from the date of submission of the official receipts or invoices and other documents in support of the application** filed in accordance with Subsections (A) and (B) hereof: *Provided,* That should the Commissioner find that the grant of refund is not proper, the Commissioner must state in writing the legal and factual basis for the denial.
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> **In case of full or partial denial of the claim for tax refund, the taxpayer affected may, within thirty (30) days from the receipt of the decision denying the claim, appeal the decision with the Court of Tax Appeals:** *Provided,* however, That failure on the part of any official, agent, or employee of the BIR to act on the application within the ninety (90)-day period shall be punishable under Section 269 of this Code.[41]

Section 112(A) of the NIRC, as amended, commands the taxpayer to file an administrative claim for input VAT tax credit, within two (2) years, following the close of the taxable quarter when the sales were made.

Section 112(C) of the same Code grants respondent a period of ninety (90) days from date of submission of the official receipts or invoices and other supporting documents, to decide on the taxpayer's administrative claim for input VAT tax credit. At present, said invoices, official receipts, and other supporting documents are submitted upon the filing the taxpayer's administrative claim for

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[41] Boldfacing supplied.

input VAT refund.[42] In turn, the taxpayer, may appeal to the Court, within thirty (30) days: a) from receipt of respondent's adverse decision within said 90-day period; or b) after the lapse of said 90-day period, whichever is earlier.

Petitioner's claim for tax credit of input VAT covering the period January 1, 2018 to December 31, 2018 was timely filed on July 13, 2020. Consider the following presentation:

Period (1st to 4th quarters of 2018)	Close of the Taxable Quarter	Last Day to File Administrative Claim	Date of filing of administrative claim for refund
January 1, 2018 to March 31, 2018	March 31, 2018	March 31, 2020	July 13, 2020.[43]
April 1, 2018 to June 30, 2018	June 30, 2018	June 30, 2020	
July 1, 2018 to September 30, 2018	September 30, 2018	September 30, 2020	
October 1, 2018 to December 31, 2018	December 31, 2018	December 31, 2020	

To be sure, the last day for petitioner to file its administrative claim covering the 1st and 2nd quarter of taxable year 2018 is only until March 31, 2020 and June 30, 2020, respectively. However, due to Corona Virus Disease 2019 (COVID-19), the statutory deadlines and timeliness for the filing and submission of any document were extended. The filing of the VAT refund claims for calendar quarters ending March 31, 2018 was extended until July 15, 2020;[44] while the filing of claims for VAT refund claims for calendar quarters ending June 30, 2018 were extended until August 31, 2020.[45] Thus, the filing of petitioner's administrative claim for input VAT refund covering the period January 1, 2018 to December 31, 2018, was timely.

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42 See *Zuellig-Pharma Asia Pacific Ltd. Phils. ROHQ v. Commissioner of Internal Revenue (CIR)*, G.R. No. 244154, July 15, 2020. Beginning June 11, 2014, or upon effectivity of Revenue Memorandum Circular (RMC) No. 54-2014, the documents are deemed complete upon filing of the taxpayer's administrative claim for input VAT refund.

43 Exhibits "P-6," Docket – Vol. II, 951.

44 Section 4(z) of Republic Act (RA) No. 11469 as implemented by Section 2, of BIR Revenue Regulations No. 16-2020.

45 Section 4(z) of Republic Act (RA) No. 11469 as implemented by Section 2, of BIR Revenue Regulations No. 16-2020

Respondent had ninety (90) days from July 13, 2020, or until October 11, 2020 to decide on said administrative claim for refund. Pursuant to Section 4(tt) of RA No. 11494, the Secretary of Finance issued various revenue regulations (RR), suspending the ninety (90)-day period for processing of input VAT refund claims under Section 112(C) of the NIRC, as amended.[46]

Here, respondent *issued* his Decision denying petitioner's credit of input VAT claim, for lack of legal and factual basis on September 28, 2020.[47]

In this regard, petitioner *alleges* that it received respondent's Decision dated September 28, 2020 on December 9, 2020,[48] and it had until January 8, 2021, to file an appeal before the Court; This led petitioner to conclude that it timely filed its Petition for Review on January 8, 2021.

However, upon review of the evidence,[49] no proof was presented by petitioner that would show, *when* petitioner *received* said Decision. An examination of respondent's Decision dated September 28, 2020, marked as Exhibit "P-1,"[50] will not show petitioner's date of receipt.

The Court is mindful that petitioner posted a *Manifestation*,[51] on January 29, 2021, stating, among others, that it received respondent's Decision dated September 28, 2020 on December 9, 2020, and attaching thereto a photocopy of the photo of the PHLPOST registered mail barcode label sticker bearing RE 411 092 091 ZZ and the Certification issued by the Quezon City Central Post Office attesting to the fact of mailing and receipt of registered letter No. RE 411 092 091 ZZ. Yet, the same cannot be considered by the Court

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46 RR No. 16-2020 dated June 19, 2020, suspended the ninety (90)-day period for processing of input VAT refund claims under Section 112(C) of the NIRC, as amended, in areas where Enhanced Community Quarantine (ECQ) and Modified ECQ is still in force; and RR No. 27-2020 dated October 6, 2020, suspended the ninety (90)-day period for processing of input VAT refund claims under Section 112(C) of the NIRC, as amended, during the effectivity of RA No. 11494 or until the next adjournment of the Eighteenth Congress on December 19, 2020.

47 Exhibit "P-1," Docket - Vol. II, pp. 736 to 738.

48 Pars. 2 and 3, *Petition for Review*, Docket - Vol. I, pp. 6 to 7; and par. 3, petitioner's *Memorandum*, Docket - Vol., II, pp. 973 to 974.

49 Refer to petitioner's *Formal Offer of Exhibits*, Docket - Vol. II, pp. 720 to 734.

50 Docket - Vol. I, pp. 34 to 36.

51 Docket - Vol. 1, pp. 226 to 231.

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because of petitioner's failure to formally offer said evidence as provided under Section 34, Rule 132 of the Rules of Court.[52]

Nonetheless, this rule on formal offer under Section 34, Rule 132 of the Rules of Court admits of exception provided the following requisites are present: **(1) the evidence must have been duly identified by testimony duly recorded; and (2) the same must have been incorporated in the records of the case.**[53]

Here, the exception to the rule on formal offer may not be applied as petitioner failed to satisfy the first requisite. While the photocopy of the photo of the PHLPOST registered mail barcode label sticker bearing RE 411 092 091 ZZ and the Certification issued by the Quezon City Central Post Office were incorporated in the records of the case by attaching the same to petitioner's Manifestation, such documents were not identified by testimony duly recorded. Moreover, the information contained therein failed to demonstrate that registered letter No. RE 411 092 091 ZZ was indeed the mail matter pertaining to the alleged decision of respondent or to a different mail matter.

Simply, there is no means for the Court to determine whether the instant judicial claim was timely filed under Section 112(C) of the NIRC, as amended. Undoubtedly, the party who alleges an affirmative fact has the burden of proving it because mere allegation of the fact is not evidence of it. Verily, the party who asserts, not he who denies, must prove.[54]

Sans other evidence to demonstrate petitioner's receipt of respondent's Decision was indeed December 9, 2020, the earliest date that petitioner could have possibly received respondent's Decision is the date of its issuance on September 28, 2020. Counting thirty (30) days therefrom, petitioner had until October 28, 2020, to seek judicial redress.[55] Therefore, the belated filing of the Petition for Review on

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[52] SEC. 34. Offer of evidence.— The court shall consider no evidence which has not been formally offered. The purpose for which the evidence is offered must be specified.

[53] *Spouses Antonio and Monette Prieto v. Bank of the Philippines Islands*, G.R. No. 259282, August 30, 2023.

[54] *Far East Bank & Trust Company v. Robert Mar Chante, a.k.a. Robert Mar G. Chan*, G.R. No. 170598, October 9, 2013.

[55] Administrative Circular No. 41-2020 issued by the Supreme Court on May 29, 2020
Re: Court Operations beginning 1 June 2020
...

January 8, 2021, divested the Court of jurisdiction to hear CTA Case No. 10454.

In conclusion, perfection of an appeal in the manner and within the period prescribed by law is not only mandatory but jurisdictional. This means that the failure to interpose a timely appeal deprives the appellate body of any jurisdiction to alter the final judgment, more so to entertain the appeal.[56] To stress, the proof of the date of receipt of respondent's Decision is jurisdictional. Failing in this regard, the Court shall dismiss this case.

WHEREFORE, the Petition for Review, filed on January 8, 2021, in CTA Case No. 10454, is **DISMISSED**, for lack of jurisdiction.

SO ORDERED.

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

We Concur:

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

HENRY S. ANGELES
Associate Justice

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10. There shall no longer be extensions in the filing of petitions, appeals, complaints, motions, pleadings and other court submissions that will fall due beginning 1 June 2020. In the same manner, the periods for court actions with prescribed periods beginning 1 June 2020 shall no longer be extended.

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56 *Bureau of Internal Revenue v. TICO Insurance Co., Inc.*, G.R. No. 204226, April 18, 2022.

ATTESTATION

I attest 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's Division.

CATHERINE T. MANAHAN
Associate Justice
Chairperson

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution and the Division Chairperson's Attestation, 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's Division.

ROMAN G. DEL ROSARIO
Presiding Justice