CTA Form No. 8 (For DCC)

21-000151-0062

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CTA CASE NO. 10503

SERVICE RESOURCES, INC.,
Petitioner,

- versus -

NOTICE OF RESOLUTION

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

ATTY. LIEZL G. BOHOL
Bureau of Internal Revenue-Revenue Region No. 7B
25th Floor, Legal Division, The Podium West Tower
12 ADB Avenue, Ortigas Center
Mandaluyong City

D U-BALADAD & ASSOCIATES
20th Floor, Chatham House
Rufino corner Valero Street
Salcedo Village, Makati City

GREETINGS:

You are hereby notified by these presents that on **January 16, 2025,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **January 17, 2025.**

Atty. Margarette Y. Guzman
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

SERVICE RESOURCES, INC.,
Petitioner,

-*versus*-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 10503

Members:

DEL ROSARIO, *P.J., Chairperson,*
MANAHAN, *and*
REYES-FAJARDO, *JJ.*

Promulgated:

JAN 16 2025, 1:10 PM

x- x

RESOLUTION

MANAHAN, *J.*:

Submitted before the Court is respondent's **Motion for Reconsideration (on the Decision dated July 5, 2024)** filed on July 30, 2024, with petitioner's **Comment (on Respondent's Motion for Reconsideration [Re: Decision dated July 5, 2024] dated July 29, 2024)** filed on September 4, 2024.

On July 5, 2024, the Court promulgated a Decision, partially granting petitioner's claim for refund of excess and unutilized creditable withholding tax (CWT) for taxable year 2018, the dispositive portion of which is stated below, to wit:

> "**WHEREFORE**, in light of the foregoing considerations, the present Petition for Review is **PARTIALLY GRANTED**. Accordingly, respondent is **ORDERED TO REFUND** in favor of petitioner, the reduced amount of **₱17,851,271.40**, representing the latter's excess and unutilized CWTs for TY 2018.
>
> **SO ORDERED.**"

In his Motion, respondent primarily argues that the foremost requirement in order for a claim for tax refund to prosper is that the refund application must be accompanied by complete documentary support for the Bureau of Internal Revenue (BIR)'s verification. He continues that in case of recovery of excess and unutilized CWTs, such as in the present case, petitioner must prove compliance with the governing rules relative to tax refund as provided under Sections 76, 204(C) and 229 of the 1997 National Internal Revenue Code (NIRC), as amended. Citing the *Dissenting Opinion* of Presiding Justice Roman G. Del Rosario in the assailed Decision dated July 5, 2024, respondent submits that petitioner failed to prove compliance therewith, arguing that allowing the refund of CWTs pertaining to petitioner's alleged branches without presenting their respective BIR Certificates of Registration is improper.

Lastly, respondent maintains that in an action for tax refund, the burden of proof rests upon the taxpayer to establish by sufficient and competent evidence its entitlement thereto and failure to adduce sufficient proof is fatal to its claim for tax refund.

On the other hand, in its Comment, petitioner points out that respondent did not raise any new matter or arguments in his Motion for Reconsideration. Petitioner asserts that the arguments proffered by respondent are mere rehash of the allegations stated in his Answer filed on November 8, 2021[1], and all of which had been thoroughly and carefully considered by this Court in the Decision promulgated on July 5, 2024.

Nonetheless, petitioner disagrees with respondent's argument that it failed to prove its compliance with the governing rules relative to tax refund, as the Court correctly held that it has sufficiently proven its entitlement to a refund in the amount of ₱17,851,271.40, representing its excess and unutilized CWTs for taxable year 2018. Petitioner insists that it had complied with all the requisites in a claim for CWT refund, *i.e.*, (a) the administrative and judicial claims for refund were made within the two-year prescriptive period; (b) the income upon which the unutilized CWT were withheld and were declared as part of petitioner's gross income; and (c) the fact of withholding of the unutilized CWT for taxable year 2018 is duly established.

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[1] Docket -Vol. 1, pp. 73 to 77.

RULING OF THE COURT

After due consideration, the Court finds respondent's Motion for Reconsideration bereft of merit.

As correctly observed by petitioner, the arguments raised by respondent in his Motion are a mere rehash of the previous arguments, which have already been duly considered, discussed and resolved in the assailed Decision.

Moreover, respondent's arguments herein are mere generic arguments – stating that petitioner failed to prove its compliance with the governing rules relative to tax recovery or refund – without even specifying the findings or conclusions of the Court alleged to have not been supported by the evidence or which are contrary to law, as required by Section 2, Rule 37 of the Rules of Court.[2]

Nonetheless, as to respondent's contention that it was improper to allow the refund of CWTs pertaining to petitioner's branches without presenting the latter's BIR Certificates of Registration, the Court is not swayed.

Again, so long as the payee is under petitioner's registered name and the first nine digits of petitioner's Taxpayer Identification Number (TIN), or the TIN proper, were correctly indicated on the Certificates of Creditable Tax Withheld at Source (BIR Forms No. 2307), the corresponding BIR Form No. 2307 is still considered complete in relevant details, since the same is sufficient to aid the Court in the evaluation of the claim for refund in this case. As held in *Commissioner of Internal Revenue v. Philippine National Bank*,[3] the Certificate of Creditable Tax Withheld at Source (BIR Form No. 2307) that is

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[2] "SEC. 2. *Contents of motion for new trial or reconsideration and notice thereof.* — The motion shall be made in writing stating the ground or grounds therefor, a written notice of which shall be served by the movant on the adverse party.

x x x.

A motion for reconsideration shall point out specifically the findings or conclusions of the judgment or final order which are not supported by the evidence or which are contrary to law, making express reference to the testimonial or documentary evidence or to the provisions of law alleged to be contrary to such findings or conclusions.

A *pro forma* motion for new trial or reconsideration shall not toll the reglementary period of appeal." *(Emphases supplied)*

[3] G.R. No. 180290, September 29, 2014.

complete in relevant details, is the competent proof to establish the fact that taxes are withheld, to wit:

> "**The certificate of creditable tax withheld at source is the competent proof to establish the fact that taxes are withheld.** It is not necessary for the person who executed and prepared the certificate of creditable tax withheld at source to be presented and to testify personally to prove the authenticity of the certificates.
>
> In *Banco Filipino Savings and Mortgage Bank v. Court of Appeals*, this court declared that a certificate is complete in the relevant details that would aid the courts in the evaluation of any claim for refund of excess creditable withholding taxes:
>
>> In fine, the document which may be accepted as evidence of the third condition, that is, the fact of withholding, must emanate from the payor itself, and not merely from the payee, and must indicate the name of the payor, the income payment basis of the tax withheld, the amount of the tax withheld and the nature of the tax paid.
>>
>> At the time material to this case, the requisite information regarding withholding taxes from the sale of acquired assets can be found in BIR Form No. 1743.1. As described in Section 6 of Revenue Regulations No. 6-85, BIR Form No. 1743.1 is a written statement issued by the payor as withholding agent showing the income or other payments made by the said withholding agent during a quarter or year and the amount of the tax deducted and withheld therefrom. It readily identifies the payor, the income payment and the tax withheld. **It is complete in the relevant details which would aid the courts in the evaluation of any claim for refund of creditable withholding taxes**. *(Emphasis supplied, citations omitted)*
>
> Moreover, as correctly held by the Court of Tax Appeals *En Banc*, the figures appearing in the withholding tax certificates can be taken at face value since these documents were executed under the penalties of perjury, pursuant to Section 267 of the 1997 National Internal Revenue Code, as amended, which reads:
>
> x x x
>
> Thus, **upon presentation of a withholding tax certificate complete in its relevant details and with a written statement that it was made under the penalties of perjury, the burden of evidence then shifts to the Commissioner of Internal Revenue to prove that (1) the**

an

certificate is not complete; (2) it is false; or (3) it was not issued regularly." *(Emphasis added)*

In relation thereto, Revenue Regulations (RR) No. 07-2012,[4] provides that the TIN comprises of a nine (9) to thirteen (13) digit numeric code where the first 9 digits is the TIN proper and the last 4 digits is the branch code, to wit:

> "SECTION 3. DEFINITION OF TERMS. For purposes of these Regulations, the following words and/or phrases shall be defined as follows:
>
> 1. x x x.
>
> Primary Registration may involve two scenarios depending on the purpose of the taxpayer applying for registration as follows:
>
> i. *TIN ISSUANCE AND REGISTRATION* — refers to issuance of TIN to all persons who will engage in business, practice of profession or employment and who may or may not be subject to any national internal revenue tax but may be required to file the corresponding tax return, statement or other documents as required by the Code such as: income tax, estate and donor's tax, value added tax, percentage tax, withholding tax, excise tax and documentary stamp tax (DST), **including registration of its branch/es (for purposes of securing a branch code)**;
>
> 2. x x x.
>
> 3. *'Taxpayer Identification Number (TIN)'* – shall pertain to the system-generated reference index number issued and assigned by the BIR to each and every person registered in its database. xxx.
>
> **The TIN comprises of a 9 to 13 digit numeric code where the <u>first 9 digits is the TIN proper</u> and the <u>last 4 digits is the branch code</u>.** The branch code digits may be increased depending on future systems enhancements and policy declarations of the Commissioner of Internal Revenue (CIR).[5]

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[4] "SUBJECT: Amended Consolidated Revenue Regulations on Primary Registration, Updates, And Cancellation", dated April 2, 2012.

[5] Previously, the branch code consists of the last three digits, refer to Section 5, RR No. 11-99 [SUBJECT: Prescribing the Issuance of Taxpayer Identification Number (TIN) to All Taxpayers and Qualified Applicants and the Mandatory Incorporation of TIN in Government Forms, Papers or Documents]. Now, the branch code consists of the last five digits of the 14-digit TIN, refer to Revenue Memorandum Circular No. 74-2019 [SUBJECT: Circularizing the Availability of the Enhanced BIR Form Nos. 2306 & 2307 January 2018 (ENCS)].

4. x x x.

5. x x x.

6. *'Head Office (HO)'* – refers to the declared specific or identifiable principal place/head office of business as stated in the Articles of Incorporation/Articles of Partnership/Articles of Cooperation/DTI Certificate of Registration, as the case may be, or, in the absence thereof, the place where the complete books of accounts are kept. xxx.

7. ***'Branch'*** – means a separate or distinct establishment or place of business where sales transactions are conducted independently from the HO. For purposes of these Regulations, branch shall include the following:

x x x

SECTION 9. REQUIREMENT FOR THE REGISTRATION OF EACH TYPE OF INTERNAL REVENUE TAX. — Every person, who is required to register with the BIR under Section 4 of these Regulations, shall register each type of internal revenue tax for which he/it is obligated to file a return or pay taxes due thereon. Such person shall update the BIR for any changes in his/its registration information in accordance with Section 11 hereof.

x x x

vii. Registration for Withholding Tax.

The registration for the pertinent withholding tax types shall be made by all withholding agents, such as NGAs and its instrumentalities, GOCCs, LGUs including certain tax-exempt entities. They shall likewise register the applicable tax types on their proprietary function.

x x x

With respect to business entities with branch/es, the rules on the registration of tax types as provided hereunder shall be observed:

1) **Registration shall be with the HO only**

   i. **Income Tax**

   ii. VAT

x x x." *(Emphases and underscoring supplied)* *aen*

Moreover, in Section 236(I)[6] of the 1997 NIRC, as amended, the purpose of indicating the TIN in the return, statement, or document filed with the BIR is mainly for proper identification for tax purposes.[7]

Accordingly, it can be gathered from the foregoing that income tax is always on a consolidated return for the head office and branch/es. Thus, all Certificates of Creditable Tax Withheld at Source (BIR Forms No. 2307) of the head office and branch/es shall be attached to and covered by a consolidated return to be filed by the head office. With this consolidated filing, wherein the TIN of the head office is used to file the consolidated return, all BIR Forms No. 2307 whether issued under the TIN of the head office or under the TIN of the branch/es should therefore be recognized. Hence, denial into evidence of the Certificates of Registration of petitioner's branches is not a sufficient ground to disallow the corresponding CWTs as the Court can still verify the TIN proper from the Certificate of Registration[8] of the head office of petitioner.

Perforce, by correctly indicating the first 9 digits of the 12-digit payee's (petitioner's) TIN in BIR Form No. 2307, the purpose of properly identifying the payee-taxpayer was achieved. Again, the last three digits of the TIN (or the branch code) will eventually be disregarded as the head office and branch/es are treated as one and the same for income tax and creditable withholding tax purposes, since the BIR Forms No. 2307 whether issued to the head office or branch/es are attached to and covered by a consolidated return using the TIN of the head office, which has a branch code of "0000". Consequently, even if the payee's TIN indicated in BIR Form No. 2307 is allegedly for a branch, based on the branch code, the

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[6] Renumbered to Section 236(H) under Republic Act No. 11976 or the "Ease of Paying Taxes Act."

[7] "**SEC. 236.** *Registration Requirements.* —

x x x

(I) *Supplying of Taxpayer Identification Number (TIN).* — Any person required under the authority of this Code to make, render or file a return, statement or other document shall be supplied with or assigned a Taxpayer Identification Number (TIN) which he shall indicate in such return, statement or document filed with the Bureau of Internal Revenue for his **proper identification for tax purposes**, and which he shall indicate in certain documents, such as, but not limited to, the following:

x x x." *(Emphasis supplied)*

[8] Exhibit "P-7".

BIR Form No. 2307 will still be attached to and covered under the consolidated return of the head office.

In any case, the branch code of petitioner's branches may also be ascertained in their Authority to Print,[9] which were offered in evidence in the present case. For the said reasons, the Court was able to verify and ascertain that petitioner has sufficiently proven its entitlement to a refund in the amount of ₱17,851,271.40, representing its excess and unutilized CWTs for the taxable year 2018.

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.[10] This is the reason why a taxpayer must positively show compliance with the statutory requirements provided for under the 1997 NIRC, as amended, in order to successfully pursue its claim.[11] However, in this case, once the taxpayer has sufficiently proven its entitlement, it is incumbent upon the government to refund what is warranted under the law.

In view of the foregoing disquisitions, there being no new matters or substantial issues raised in respondent's Motion for Reconsideration, the Court finds no compelling reason to reverse or modify the assailed Decision promulgated on July 5, 2024.

WHEREFORE, premises considered, respondent's Motion for Reconsideration (on the Decision dated July 5, 2024) is **DENIED** for lack of merit.

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

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[9] Exhibits "P-3256" to "P-3257", "P-3260", "P-3262" to "P-3267", and "P-3269".
[10] *Commissioner of Internal Revenue v. Mirant Pabilao Corporation (now TeaM Energy Corporation)*, G.R. No. 180434, January 30, 2016.
[11] *Winebrenner & Iñigo Insurance Brokers, Inc. v. Commissioner of Internal Revenue*, G.R. No. 206526, January 28, 2015.

WE CONCUR:

(With Separate Opinion)
ROMAN G. DEL ROSARIO
Presiding Justice

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

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

SERVICE RESOURCES, INC.,
Petitioner,

CTA CASE NO. 10503

Members:

\- versus -

DEL ROSARIO, *P.J., Chairperson*,
MANAHAN, and
REYES-FAJARDO, JJ.

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Promulgated:
JAN 16 2025 1:10 PM

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SEPARATE OPINION

DEL ROSARIO, P.J.:

While I concur in the denial of respondent's Motion for Reconsideration (on the Decision dated July 5, 2024) for lack of merit thereby affirming the partial grant of petitioner's refund claim, I cannot subscribe to the *ponencia's* view that so long as the creditable withholding tax (CWT) certificates indicate petitioner's registered name (**Service Resources, Inc.**) and the first nine digits of its Taxpayer Identification Number (TIN) (**000-144-056**), said certificates are considered "**complete in relevant details**" to aid the Court in the evaluation of petitioner's claim for refund.[1]

Section 3(3) of Revenue Regulations (RR) No. 7-2012[2] defines the TIN as "the system-generated reference index number issued and assigned by the [Bureau of Internal Revenue (BIR)] to each and every person registered in its database." It further clarifies that the TIN comprises of a 9 to 13-digit numeric code where the first 9 digits is the TIN proper and the **last 4 digits is the branch code**.

[1] Resolution, p. 3
[2] Subject: Amended Consolidated Revenue Regulations On Primary Registration, Updates, And Cancellation, dated April 2, 2012.

For the CWTs attributable to transactions originating from the taxpayer's home office, the payee's name, TIN, and address, as reflected in the CWT certificates, can be verified through various documents such as the BIR Certificate of Registration or the tax returns filed by the taxpayer. On the other hand, for the CWTs attributable to the transactions originating from the taxpayer's branches, **without the BIR Certificates of Registration or Authority to Print (ATP), the Court cannot verify whether the TINs reflected in the CWT certificates indeed pertain to the taxpayer's branches or whether the purported branches even exist in the first place**.

In my view, allowing the refund of CWTs attributable to a branch based solely on a CWT certificate issued under the taxpayer's name but bearing a TIN and an address different from the home office's address without first establishing the existence of the branch that owns those details, fails to present a clear case for refund. Instead, it raises doubt as to whether the CWT is refundable at all.

In *Sony Philippines Incorporated vs. Commissioner of Internal Revenue*,[3] I held the view that even though the taxpayer's TIN is incomplete, if the CWT certificates indicate the taxpayer's registered name and address and the same can be cross-referenced to the submitted BIR Certificate of Registration, then the CWT certificates may be considered complete in relevant details necessary to aid the Court in evaluating the subject refund claim. Similarly, I hold the view that even though the taxpayer's address is incomplete or erroneous, for as long as the taxpayer's registered name and TIN are reflected in the CWT certificate, such certificate is considered "complete in relevant details".

In sum, for as long as two of the three important details (registered name, TIN, and address) are correctly indicated in the CWT certificate, such certificate may be considered "complete in relevant details".

In the case at bar, only the registered name of petitioner is correctly indicated in the CWT certificate. The TIN, and the address indicated therein do not pertain to its home office but to a purported branch, which is considered by law as "a separate or distinct establishment or place of business where sales transactions are conducted independently from the [home office]".[4] The CWT certificate

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[3] CTA Case No. 10115, December 16, 2021.
[4] Section 3 (7), RR 7-2012.

may pertain to a branch transaction but the particular branch is not known or whether such branch even exists.

In its Formal Offer of Evidence, petitioner appears to acknowledge the need to establish the existence of the branches before the CWTs issued under them may be considered. Petitioner submitted the branches' BIR Certificates of Registration[5] "*to prove that Petitioner is (a) registered taxpayer with the Bureau of Internal Revenue; (b) entitled to refund its excess and unutilized CWT for taxable year 2018 in the amount of ₱20,695,542.15*"[6] and their ATPs[7] "*to prove that Petitioner is (a) authorized to print receipts or sales or commercial invoice before a printer can print the same and (b) entitled to its claim for refund of unutilized CWT for taxable year 2018 in the amount of ₱20,695,542.15*".[8]

In the assailed Decision, the Court granted the refund of ₱17,851,271.40. As shown below, tracing and re-computation procedures revealed that out of said amount, 89.57% or ₱15,990,037.72 arose from the branches' transactions:

Source	CWT	%
Home Office	1,861,233.91	10.43%
Branches	15,990,037.72	89.57%
Total	17,851,271.63[9]	

Given that majority of petitioner's CWTs arose from transactions involving its branches, it becomes imperative for the Court to verify that such transactions indeed pertain to petitioner's branches. Failure to do so may result in the Court inadvertently granting a refund of ₱15,990,037.72 which petitioner may not actually be entitled to.

As the BIR Certificates of Registration of petitioner's purported branches were not admitted in evidence,[10] the ATPs may be referred to in validating the CWTs attributable to its branches. Summarized below are the branches respective TINs and addresses:

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[5] Exhibits "P-7-A" to "P-7-F"
[6]Formal Offer of Evidence, Docket, p. 507.
[7] Exhibits "P-3255" to "P-3269".
[8] Formal Offer of Evidence ,Docket p. 514
[9] A negligible difference of ₱.23 arose from the tracing and re-computation procedures conducted.
[10] Resolution dated December 5, 2022, CTA Docket, Vol. II, pp. 904-905.

	HOME OFFICE	BRANCH				
		Clark Branch	Sta. Rosa, Laguna Branch	Calamba, Laguna Branch	Batangas Branch	Cavite Branch
TIN	000-144-056-000	000-144-056-001	000-144-056-002	000-144-056-003	000-144-056-004	000-144-056-005
Address	FIRST CAPITOL PLACE G/F ST. COR. PHIL-AM STS., KAPITOLYO PASIG CITY	OFFICE CENTER5B BERTHAPIL III JOSE ABAD SANTOS AVE. CLARK FREEPORT ZONE	FIRST UNITED FARMERS BANK BLDG STA. ROSA COMMERCIAL COMPLEX STA. ROSA CITY LAGUNA	2ND FLR., UNIT 209-211 DANHEDAN BLDG. BRGY. UNO CROSSING CALAMBA CITY LAGUNA	NATIONAL HIGH WAY #57 STA ANASTACIA STO TOMAS BATANGAS	GROUND FLR. K3 BLDG. GOVERNOR'S DRIVE BRGY. SAMPALOC I DASMARINAS CITY CAVITE
Exhibit No. (USB)	P-3255; P-3261; P-3268	P-3257	P-3258; P-3269	P-3256; P-3263; P-3266; P-3267	P-3262	P-3265

After a painstaking comparison, I agree that it is proper to grant petitioner the refund of ₱17,851,271.40, broken down below, which includes those pertaining to the branches amounting to ₱15,990,037.72:

Exhibit	Payor's Name	CWT granted per Decision	HO/Branch
	First Quarter		
P-3275	Alteza Realty Corp	3,795.00	Home Office
P-3276	Bandai Namco Philippines, Inc.	79,249.45	Batangas Branch
P-3277	Bandai Namco Philippines, Inc.	57,674.17	Batangas Branch
P-3278	Bandai Namco Philippines, Inc.	53,267.48	Batangas Branch
P-3280	Bandai Namco Philippines, Inc.	43,291.89	Batangas Branch
P-3281	Brother Industries (Philippines) Inc.	417,502.40	Batangas Branch
P-3282	Central Services Integrated Cooperative	9,982.14	Home Office
P-3283	Central Services Integrated Cooperative	10,107.14	Home Office
P-3284	EHS Lens Philippines, Inc.	9,515.32	Home Office
P-3285	EMD Technologies Philippines, Inc.	540.08	Calamba, Laguna Branch
P-3286	EMD Technologies Philippines, Inc.	1,170.06	Calamba, Laguna Branch
P-3287	EMD Technologies Philippines, Inc.	1,013.80	Calamba, Laguna Branch
P-3288	Fuji Industries Manila Corp.	33,825.75	Batangas Branch
P-3289	Fuji Industries Manila Corp.	83,702.00	Batangas Branch
P-3290	Fuji Industries Manila Corp.	74,857.89	Batangas Branch
P-3291	IM Digital Philippines, Inc.	146,684.98	Batangas Branch
P-3292	Island Quarry & Agrregates Corporation	7,995.79	Home Office
P-3293	JAE PHILS INC	1,800,767.89	Cavite Branch
P-3295	Katolec Philippines Corporation	49,260.73	Sta. Rosa, Laguna Branch
P-3296	Nanox Philippines, Inc.	63,853.14	Home Office
P-3300	NYK Auto Logistics Philippines Inc	564.71	Calamba, Laguna Branch
P-3301	NYK Auto Logistics Philippines Inc	12,487.22	Calamba, Laguna Branch
P-3302	NYK Auto Logistics Philippines Inc	109.80	Calamba, Laguna Branch
P-3303	NYK Auto Logistics Philippines Inc	14,555.72	Calamba, Laguna Branch

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P-3304	NYK Auto Logistics Philippines Inc	13,084.85	Calamba, Laguna Branch
P-3305	NYK Auto Logistics Philippines Inc	10,987.30	Calamba, Laguna Branch
P-3306	Pasig First Capitol Realty Corp	3,795.00	Home Office
P-3307	People-Link Staffing Solutions., Inc.	500.00	Home Office
P-3308	People-Link Staffing Solutions., Inc.	500.00	Home Office
P-3315	Sanno Philippines Manufacturing Corporation	13,842.92	Cavite Branch
P-3316	Sanno Philippines Manufacturing Corporation	16,844.74	Cavite Branch
P-3317	Sanno Philippines Manufacturing Corporation	16,057.90	Cavite Branch
P-3318	Sanno Philippines Manufacturing Corporation	11,082.30	Cavite Branch
P-3319	Sanno Philippines Manufacturing Corporation	15,889.43	Cavite Branch
P-3320	Sanno Philippines Manufacturing Corporation	17,906.01	Cavite Branch
P-3321	Solid Cement Corp.	34,258.16	Home Office
P-3323	Southern Asia-Pacific Division Corp of General Conference of Seventh-Day Adventists	436.78	Cavite Branch
P-3324	Southern Asia-Pacific Division Corp of General Conference of Seventh-Day Adventists	512.08	Cavite Branch
P-3325	Southern Asia-Pacific Division Corp of General Conference of Seventh-Day Adventists	543.11	Cavite Branch
P-3326	Southern Asia-Pacific Division Corp of General Conference of Seventh-Day Adventists	341.39	Cavite Branch
P-3327	Southern Asia-Pacific Division Corp of General Conference of Seventh-Day Adventists	516.95	Cavite Branch
	Second Quarter		
P-3328	Alteza Realty Corp	1,265.00	Home Office
P-3329	Alteza Realty Corp	1,265.00	Home Office
P-3330	Alteza Realty Corp	1,265.00	Home Office
P-3331	Bandai Namco Philippines, Inc.	42,500.09	Batangas Branch
P-3332	Bandai Namco Philippines, Inc.	33,336.01	Batangas Branch
P-3333	Bandai Namco Philippines, Inc.	33,450.92	Batangas Branch
P-3334	Bandai Namco Philippines, Inc.	26,081.13	Batangas Branch
P-3335	Bandai Namco Philippines, Inc.	32,405.74	Batangas Branch
P-3336	Bandai Namco Philippines, Inc.	35,662.93	Batangas Branch
P-3337	Brother Industries (Philippines) Inc.	564,217.99	Batangas Branch
P-3338	EHS Lens Philippines, Inc.	8,999.71	Home Office
P-3339	EMD Technologies Philippines, Inc.	1,103.10	Calamba, Laguna Branch
P-3340	EMD Technologies Philippines, Inc.	1,118.95	Calamba, Laguna Branch
P-3341	EMD Technologies Philippines, Inc.	1,093.31	Calamba, Laguna Branch
P-3342	Fuji Industries Manila Corp.	79,335.80	Batangas Branch
P-3343	Fuji Industries Manila Corp.	77,396.37	Batangas Branch
P-3344	Fuji Industries Manila Corp.	81,133.87	Batangas Branch
P-3345	IM Digital Philippines, Inc.	269,170.70	Batangas Branch
P-3346	Island Quarry & Agrregates Corporation	21,306.08	Home Office
P-3347	JAE PHILS INC	2,973,349.79	Cavite Branch
P-3349	Katolec Philippines Corporation	47,384.52	Sta. Rosa, Laguna Branch
P-3350	Nanox Philippines, Inc.	45,379.94	Home Office
P-3351	NYK Auto Logistics Philippines Inc	13,719.45	Calamba, Laguna Branch
P-3352	NYK Auto Logistics Philippines Inc	611.33	Calamba, Laguna Branch
P-3353	NYK Auto Logistics Philippines Inc	14,541.46	Calamba, Laguna Branch
P-3355	NYK Auto Logistics Philippines Inc	66.00	Calamba, Laguna Branch
P-3356	NYK Auto Logistics Philippines Inc	313.73	Calamba, Laguna Branch
P-3357	NYK Auto Logistics Philippines Inc	13,368.48	Calamba, Laguna Branch
P-3358	NYK Auto Logistics Philippines Inc	2,218.61	Calamba, Laguna Branch
P-3359	NYK Auto Logistics Philippines Inc	13,378.87	Calamba, Laguna Branch
P-3360	NYK Auto Logistics Philippines Inc	48.73	Calamba, Laguna Branch
P-3361	NYK Auto Logistics Philippines Inc	17,744.02	Calamba, Laguna Branch
P-3362	NYK Auto Logistics Philippines Inc	29.06	Calamba, Laguna Branch
P-3363	NYK Auto Logistics Philippines Inc	410.30	Calamba, Laguna Branch
P-3364	Pasig First Capitol Realty Corp	1,265.00	Home Office

P-3365	Pasig First Capitol Realty Corp	1,265.00	Home Office
P-3366	Pasig First Capitol Realty Corp	1,265.00	Home Office
P-3368	Pricon Microelectronics Inc.	128,182.94	Home Office
P-3370	Pricon Microelectronics Inc.	131,716.04	Home Office
P-3373	Sanno Philippines Manufacturing Corporation	15,677.99	Cavite Branch
P-3375	Sanno Philippines Manufacturing Corporation	14,671.26	Cavite Branch
P-3376	Sanno Philippines Manufacturing Corporation	17,359.15	Cavite Branch
P-3377	Sanno Philippines Manufacturing Corporation	16,790.32	Cavite Branch
P-3378	Sanno Philippines Manufacturing Corporation	18,009.56	Cavite Branch
P-3379	Solid Cement Corp.	86,219.65	Home Office
P-3380	Southern Asia-Pacific Division Corp of General Conference of Seventh-Day Adventists	531.66	Cavite Branch
P-3381	Southern Asia-Pacific Division Corp of General Conference of Seventh-Day Adventists	532.03	Cavite Branch
P-3382	Southern Asia-Pacific Division Corp of General Conference of Seventh-Day Adventists	620.24	Cavite Branch
P-3383	Southern Asia-Pacific Division Corp of General Conference of Seventh-Day Adventists	620.65	Cavite Branch
P-3384	Southern Asia-Pacific Division Corp of General Conference of Seventh-Day Adventists	664.74	Cavite Branch
	Third Quarter		
P-3385	Alteza Realty Corp	1,265.00	Home Office
P-3386	Alteza Realty Corp	1,265.00	Home Office
P-3387	Alteza Realty Corp	1,265.00	Home Office
P-3388	Bandai Namco Philippines, Inc.	40,035.95	Batangas Branch
P-3389	Bandai Namco Philippines, Inc.	34,591.02	Batangas Branch
P-3390	Bandai Namco Philippines, Inc.	41,924.76	Batangas Branch
P-3391	Bandai Namco Philippines, Inc.	35,591.98	Batangas Branch
P-3392	Bandai Namco Philippines, Inc.	35,806.60	Batangas Branch
P-3393	Bandai Namco Philippines, Inc.	35,100.52	Batangas Branch
P-3394	Brother Industries (Philippines) Inc.	609,115.59	Batangas Branch
P-3395	EHS Lens Philippines, Inc.	1,204.69	Home Office
P-3396	EMD Technologies Philippines, Inc.	1,050.82	Calamba, Laguna Branch
P-3397	EMD Technologies Philippines, Inc.	1,199.35	Calamba, Laguna Branch
P-3398	EMD Technologies Philippines, Inc.	1,167.09	Calamba, Laguna Branch
P-3399	Fuji Industries Manila Corp.	72,947.38	Batangas Branch
P-3400	Fuji Industries Manila Corp.	76,195.55	Batangas Branch
P-3401	Fuji Industries Manila Corp.	89,951.15	Batangas Branch
P-3402	IM Digital Philippines, Inc.	343,997.76	Batangas Branch
P-3403	Island Quarry & Agrregates Corporation	7,604.06	Home Office
P-3404	JAE PHILS INC	3,052,482.05	Cavite Branch
P-3405	Katolec Philippines Corporation	52,403.65	Sta. Rosa, Laguna Branch
P-3406	Nanox Philippines, Inc.	638.40	Home Office
P-3407	Nanox Philippines, Inc.	8,497.50	Home Office
P-3408	Nanox Philippines, Inc.	220.40	Home Office
P-3409	Nanox Philippines, Inc.	8,618.80	Home Office
P-3410	Nanox Philippines, Inc.	8,780.29	Home Office
P-3411	Nanox Philippines, Inc.	311.60	Home Office
P-3412	Nanox Philippines, Inc.	136,658.96	Home Office
P-3413	Nanox Philippines, Inc.	128,378.66	Home Office
P-3414	Nanox Philippines, Inc.	2,376.00	Home Office
P-3415	Nanox Philippines, Inc.	116,504.58	Home Office
P-3416	NYK Auto Logistics Philippines Inc	31.37	Calamba, Laguna Branch
P-3417	NYK Auto Logistics Philippines Inc	15,747.94	Calamba, Laguna Branch
P-3418	NYK Auto Logistics Philippines Inc	16,683.22	Calamba, Laguna Branch
P-3419	NYK Auto Logistics Philippines Inc	164.34	Calamba, Laguna Branch
P-3420	NYK Auto Logistics Philippines Inc	163.35	Calamba, Laguna Branch
P-3421	NYK Auto Logistics Philippines Inc	16,140.36	Calamba, Laguna Branch

P-3422	NYK Auto Logistics Philippines Inc	328.24	Calamba, Laguna Branch
P-3423	NYK Auto Logistics Philippines Inc	20,476.95	Home Office
P-3424	NYK Auto Logistics Philippines Inc	17,589.51	Home Office
P-3425	NYK Auto Logistics Philippines Inc	656.48	Home Office
P-3426	NYK Auto Logistics Philippines Inc	17,801.41	Home Office
P-3427	NYK Auto Logistics Philippines Inc	127.93	Home Office
P-3428	NYK Auto Logistics Philippines Inc	137.61	Home Office
P-3429	Pasig First Capitol Realty Corp	1,265.00	Home Office
P-3430	Pasig First Capitol Realty Corp	1,265.00	Home Office
P-3431	Pasig First Capitol Realty Corp	1,265.00	Home Office
P-3436	Sanno Philippines Manufacturing Corporation	13,984.55	Cavite Branch
P-3437	Sanno Philippines Manufacturing Corporation	18,611.14	Cavite Branch
P-3438	Sanno Philippines Manufacturing Corporation	15,512.49	Cavite Branch
P-3439	Sanno Philippines Manufacturing Corporation	17,300.69	Cavite Branch
P-3440	Sanno Philippines Manufacturing Corporation	14,927.48	Cavite Branch
P-3441	Sanno Philippines Manufacturing Corporation	16 534.07	Cavite Branch
P-3442	Sanno Philippines Manufacturing Corporation	385.68	Cavite Branch
P-3443	Solid Cement Corp.	87,224.55	Home Office
P-3444	Southern Asia-Pacific Division Corp of General Conference of Seventh-Day Adventists	609.35	Cavite Branch
P-3445	Southern Asia-Pacific Division Corp of General Conference of Seventh-Day Adventists	490.43	Cavite Branch
P-3446	Southern Asia-Pacific Division Corp of General Conference of Seventh-Day Adventists	507.35	Cavite Branch
P-3447	Southern Asia-Pacific Division Corp of General Conference of Seventh-Day Adventists	609.61	Cavite Branch
P-3448	Southern Asia-Pacific Division Corp of General Conference of Seventh-Day Adventists	566.31	Cavite Branch
P-3449	Southern Asia-Pacific Division Corp of General Conference of Seventh-Day Adventists	585.09	Cavite Branch
P-3450	Southern Asia-Pacific Division Corp of General Conference of Seventh-Day Adventists	516.30	Cavite Branch
Fourth Quarter			
P-3451	Alteza Realty Corp	1,265.00	Home Office
P-3452	Alteza Realty Corp	1,265.00	Home Office
P-3453	Alteza Realty Corp	1,265.00	Home Office
P-3454	Bandai Namco Philippines, Inc.	35,581.89	Batangas Branch
P-3455	Bandai Namco Philippines, Inc.	33,528.13	Batangas Branch
P-3456	Bandai Namco Philippines, Inc.	26,213.21	Batangas Branch
P-3457	Bandai Namco Philippines, Inc.	31,079.27	Batangas Branch
P-3458	Bandai Namco Philippines, Inc.	30,101.80	Batangas Branch
P-3459	Bandai Namco Philippines, Inc	22,363.70	Batangas Branch
P-3460	Brother Industries (Philippines) Inc.	463,116.17	Batangas Branch
P-3461	EMD Technologies Philippines, Inc.	1,120.93	Calamba, Laguna Branch
P-3462	EMD Technologies Philippines, Inc.	1,170.47	Calamba, Laguna Branch
P-3463	EMD Technologies Philippines, Inc.	1,141.37	Calamba, Laguna Branch
P-3464	Fuji Industries Manila Corp.	87,509.70	Batangas Branch
P-3465	Fuji Industries Manila Corp.	100,023.55	Batangas Branch
P-3466	Fuji Industries Manila Corp.	154,089.41	Batangas Branch
P-3467	IM Digital Philippines, Inc.	197,607.66	Batangas Branch
P-3468	Island Quarry & Agrregates Corporation	24.15	Home Office
P-3469	JAE PHILS INC	2,540,973.33	Cavite Branch
P-3470	Katolec Philippines Corporation	44,009.73	Sta. Rosa, Laguna Branch
P-3471	Nanox Philippines, Inc.	119,579.75	Home Office
P-3472	Nanox Philippines, Inc.	3,696.00	Home Office
P-3473	Nanox Philippines, Inc.	127,205.03	Home Office
P-3474	Nanox Philippines, Inc.	97,437.24	Home Office
P-3475	Nanox Philippines, Inc.	85,889.54	Home Office

P-3476	Nanox Philippines, Inc.	76,337.10	Home Office
P-3477	Nanox Philippines, Inc.	792.00	Home Office
P-3478	Nanox Philippines, Inc.	93,829.30	Home Office
P-3479	NYK Auto Logistics Philippines Inc	16,943.36	Home Office
P-3480	NYK Auto Logistics Philippines Inc	262.27	Home Office
P-3481	NYK Auto Logistics Philippines Inc	18,363.19	Home Office
P-3482	NYK Auto Logistics Philippines Inc	21,563.07	Home Office
P-3483	NYK Auto Logistics Philippines Inc	250.80	Home Office
P-3484	NYK Auto Logistics Philippines Inc	246.18	Home Office
P-3485	NYK Auto Logistics Philippines Inc	23,231.46	Home Office
P-3486	NYK Auto Logistics Philippines Inc	57.44	Home Office
P-3487	NYK Auto Logistics Philippines Inc	19,141.66	Home Office
P-3488	NYK Auto Logistics Philippines Inc	114.40	Home Office
P-3489	Pasig First Capitol Realty Corp	1,265.00	Home Office
P-3490	Pasig First Capitol Realty Corp	1,265.00	Home Office
P-3491	Pasig First Capitol Realty Corp	1,265.00	Home Office
P-3498	Sanno Philippines Manufacturing Corporation	16,047.23	Cavite Branch
P-3499	Sanno Philippines Manufacturing Corporation	19,094.57	Cavite Branch
P-3500	Sanno Philippines Manufacturing Corporation	14,516.99	Cavite Branch
P-3501	Sanno Philippines Manufacturing Corporation	17,258.59	Cavite Branch
P-3502	Sanno Philippines Manufacturing Corporation	15,246.48	Cavite Branch
P-3503	Sanno Philippines Manufacturing Corporation	11,668.40	Cavite Branch
P-3504	Solid Cement Corp.	2,641.92	Home Office
P-3505	Southern Asia-Pacific Division Corp of General Conference of Seventh-Day Adventists	497.45	Cavite Branch
P-3506	Southern Asia-Pacific Division Corp of General Conference of Seventh-Day Adventists	545.53	Cavite Branch
P-3507	Southern Asia-Pacific Division Corp of General Conference of Seventh-Day Adventists	1,285.68	Cavite Branch
P-3508	Southern Asia-Pacific Division Corp of General Conference of Seventh-Day Adventists	498.14	Cavite Branch
P-3509	Southern Asia-Pacific Division Corp of General Conference of Seventh-Day Adventists	547.12	Cavite Branch
P-3510	Victory Christian Fellowship of Los Banos, Inc.	943.62	Home Office
Total		**17,851,271.63**	

ALL TOLD, I *VOTE* to **DENY** respondent's Motion for Reconsideration (on the Decision dated July 5, 2024) solely based on the discussion above.

ROMAN G. DEL ROSARIO
Presiding Justice