REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

TAGUIG CITY TREASURER AND THE CITY GOVERNMENT OF TAGUIG CITY.
Petitioners,

-*versus*-

CEDARCREST CONDOMINIUM CORPORATION,
Respondent.

CTA *EB* NO. 3061
(RTC SCA Case No. 291)

Present:
RINGPIS-LIBAN, *PJ,*
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, *and*
ANGELES, *JJ.*

Promulgated:
MAR 3 1 2026 4:30pm

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DECISION

MODESTO-SAN PEDRO, J.:

The Case

Before the Court *En Banc* is a Petition for Review with Manifestation,[1] posted on March 4, 2024 and received on March 12, 2024, seeking the reversal and setting aside of the Decision[2] ("Assailed Decision"), dated November 29, 2023, and the Order[3] ("Assailed Order"), dated January 15, 2024, both issued by the Regional Trial Court Branch 153 of Taguig City.[4]

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[1] Petition for Review with Manifestation, *Rollo*, pp. 12-27.
[2] Decision, dated November 29, 2023 ("Assailed Decision"), *id.* at 32-38.
[3] Order, dated January 15, 2024 ("Assailed Order"), *id.* at 47.
[4] See Prayer, Petition for Review with Manifestation, *id.* at 26.

The Parties

Petitioner City Government of Taguig is a political subdivision of the government, existing under and by virtue of *Republic Act ("RA") No. 7160*, otherwise known as the *Local Government Code of 1991 ("LGC")* and *RA No. 8487*, otherwise known as the *Charter of the City of Taguig*. It is represented by the Executive Head and Mayor of the City of Taguig, Ma. Laarni Cayetano. Its office is located at Taguig City Hall, Gen. Luna Street, Tuktukan, Taguig City.[5]

Petitioner Taguig City Treasurer is represented by Jonathan Voltaire L. Enriquez as the Treasurer of the City of Taguig. He holds office at the Office of the City Treasurer, Taguig City Hall, Gen. Luna Street, Tuktukan, Taguig City [6]

On the other hand, Cedarcrest Condominium Corporation ("respondent" or "Cedarcrest") is a duly organized condominium corporation existing under Philippine laws, specifically pursuant to *RA No. 4726*, otherwise known as the "Condominium Act." Its principal office address is located at 9002 G.P. Clubhouse Amaran, Acacia Estates, Barangay Bambang, Taguig City.[7]

The Facts

On January 11, 2022, respondent sought to renew its business permit with petitioner City of Taguig for the year 2022. In relation thereto, petitioner City Treasurer issued a billing statement,[8] imposing against respondent a renewal fee in the total amount of Php462,940.61, broken down as follows:

a. Contractor (Condominium Corporation)	Php 388,751.77
b. Cedula Corporation	10,500.00
c. Mayor's Permit Fee	6,000.00
d. Environmental Impact Fee (EIF)	46,081.60
e. Sanitary Inspection Fee	1,100.00
f. Building Inspection Fee	400.00
g. Electrical Inspection Fee	400.00
h. Plumbing Inspection Fee	250.00
i. Mechanical Inspection Fee	500.00
j. Medical/Health Fee	10.00

[5] See Par. 12, III. The Parties, Petition for Review, *id.* at 14; see also Par. 2, The Factual Antecedents, Assailed Decision, *id.* at 32-33.

[6] See Par. 13, III. The Parties, Petition for Review, *id.*; see also Par. 2, The Factual Antecedents, Assailed Decision, *id.*

[7] See Par. 14, III. The Parties, Petition for Review, *id.*; see also Par. 1, The Factual Antecedents, Assailed Decision, *id.* at 32; see also Exhibit "H", Articles of Incorporation, RTC Records, p. 78.

[8] Exhibit "C", Billing Statement, dated January 11, 2022, RTC Records, p. 52.

k. Fire Permit Fee	200.00
l. Business Plate (Sticker)	150.00
m. Form Fee	150.00
n. Signboard Fee	140.00
o. Fire Code RA 9514	8,307.24

On January 20, 2022, respondent paid for the full amount in the billing statement.[9]

On March 10, 2022, respondent filed a protest[10] before the petitioner City Treasurer seeking to refund the local business tax (LBT), EIF, and business plate fee. However, the protest was denied through a letter dated March 16, 2022.[11]

Aggrieved, respondent filed a complaint[12] before the Metropolitan Trial Court of Taguig City, Branch 116, on May 19, 2022,[13] praying for the cancellation of the LBT, EIF and business plate fee imposed for the year 2022, and for refund of the same in the total amount of Php445,483.37.

MeTC Branch 116 partially granted the reliefs prayed for and ruled in favor of respondent by ordering the refund of the amount relating to LBT, on March 27, 2023.[14] Meanwhile, the lower court denied the claim for refund of EIF and business plate fee, and held that condominium corporations are generally liable to pay for EIF and other fees imposed by *City Government of Taguig per Ordinance No. 116, series of 2008*. The dispositive portion of the decision[15] states:

> **WHEREFORE**, premises considered, the instant Complaint is **PARTIALLY GRANTED**.
>
> Accordingly, defendant City of Taguig is hereby **ORDERED** to **REFUND** amount of Three Hundred Eighty-Eight Thousand Seven Hundred Fifty-One Pesos and Seventy-Seven Centavos **(Php388,751.77)** as the amount of the erroneously collected local business tax against the plaintiff for the year 2022. As to the claim for refund on the environmental impact fee, Business Plate (Sticker), and award of attorney's fees, litigation expense and cost of suit, the same are hereby **DENIED**.

Petitioners thereafter filed a Notice of Partial Appeal[16] of the aforementioned decision on April 17, 2023.

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9 See Exhibit "D", Official Receipt, dated January 20, 2022, *id.* at 53.
10 Exhibit "E", Protest, dated March 10, 2022, *id.* at 54-57.
11 Exhibit "F", Letter from the City Treasurer's Office of Taguig City, dated March 16, 2022, *id.* at 58-59.
12 Complaint, dated May 2, 2022, *id.* at 2-106, with annexes.
13 See Official Receipt, dated May 19, 2022, for payment of filing fees, *id.* at 107.
14 See MeTC Decision, *id.* at p. 281.
15 *Id.*
16 Notice of Partial Appeal, *id.* at pp. 282-283.

On November 29, 2023, the RTC Branch 153 of Taguig City rendered the Assailed Decision,[17] affirming *in toto* the decision of the MeTC Branch 116, holding respondent not liable for LBT.

Petitioners moved for reconsideration[18] on December 29, 2023. The same was denied by RTC Branch 153 through the Assailed Order,[19] dated January 15, 2024, received by petitioners on January 17, 2024.

Dissatisfied, petitioners posted the instant Petition for Review[20] on March 4, 2024. Respondent, on the other hand, submitted its Comment[21] thereto on March 17, 2025.

In view thereof, the Court submitted the instant case for decision on April 23, 2025.[22]

The Issue

The lone issue raised by petitioners is:

> WHETHER THE REGIONAL TRIAL COURT BRANCH 153 OF TAGUIG CITY COMMITTED REVERSIBLE ERROR IN AFFIRMING THE DECISION OF THE METROPOLITAN TRIAL COURT BRANCH 116 WITH REGARD TO THE GRANT OF REFUND OF LOCAL BUSINESS TAX FOR 2022 TO RESPONDENT[23]

The Arguments

In the Petition for Review,[24] petitioners raise that there is no law that specifically grants local business tax exemption to respondent. They insist that the power to tax and, correspondingly, the power to grant tax exemptions are exclusively lodged with the legislative branch of the government. Thus, neither the executive nor the judicial branch may usurp such power from Congress. Petitioners proceed to argue that the Supreme Court must take a closer look and reexamine the case of *Yamane vs. BA Lepanto Condominium*

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[17] *Supra* note 2.
[18] Motion for Reconsideration, dated
[19] *Supra* note 3.
[20] *Supra* note 1.
[21] Comment [To the Petition for Review dated 01 March 2024], *Rollo*, pp. 76-88.
[22] See Notice of Resolution, dated April 23, 2025.
[23] See Ground in the Support of the Petition, Petition for Review with Manifestation, *Rollo*, p. 6.
[24] *Supra* note 1.

Corporation[25] *(Yamane case)* to see if such is not an encroachment of Congress' power to grant tax exemptions.

Petitioners also highlight that under the *LGC* and the *Taguig Revenue Code*, the local tax due is based on gross sales or receipts. Thus, according to petitioners, income and profit are deemed irrelevant. For petitioners, the association dues, membership fees, and other assessment or charges collected by condominium corporations form part of the latter's gross receipts because said payments are given by the members of the condominium corporations in exchange for the beneficial services that the latter provide to the former. They therefore insist that for taxation purposes, the said receipts of the respondent must be taxed at the rate of a contractor.

Further, petitioners argue that the *Taguig Revenue Code,* specifically *Section 7 (d)* thereof, renders respondent liable for LBT on contractors. Contractors include persons, natural or juridical, whose activity consists essentially of the sale of all kinds of services for a fee. Thus, according to petitioner, LBT imposed on respondent is based on gross receipts, regardless of whether the latter receives income thereto.

Finally, petitioners highlight the well-entrenched doctrine that claims for refunds or credits, which partake of the nature of tax exemptions, are strictly construed against the taxpayer. The taxpayer must point to a provision of law which confers upon him, in clear and unequivocal terms, an exemption from the common tax burden.

On the other hand, respondent, in its Comment[26] counters that it is not subject to LBT and does not claim exemption from such. According to respondent, petitioners misinterpret the nature of respondent's claim. Respondent insists that it is not asserting an exemption; rather it is arguing that, due to its status as a condominium corporation, it is not one to the entities subject to LBT in the first place.

Also, by invoking *Section 10 of the Condominium Act* and referring to its Articles of Incorporation and By-laws, respondent further argues that it cannot be classified as a contractor. It thus insists that contrary to the allegations of petitioners, respondent does not generate income to sustain its operation. Rather, its funds and assets come from the association dues it assesses and collects from its members. According to respondent, all its money and assets are exclusively used to further its purpose as a condominium corporation, and no dividends are distributed to its members.

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25 G.R. No. 154993, October 25, 2005.

26 *Supra* note 21.

The Ruling of the Court

The instant Petition for Review was timely filed before the Court En Banc

We shall first look into the timeliness of the filing of the Petition for Review before the Court *En Banc*.

Section 7 of RA No. 1125,[27] as amended by *RA No. 9282*,[28] expressly vests the Court of Tax Appeals with exclusive appellate jurisdiction over decisions, orders, or resolutions of the RTCs in local tax cases originally decided or resolved by them in the exercise of their original or appellate jurisdiction, to wit:

> **Sec. 7.** *Jurisdiction.* - The CTA shall exercise:
>
> a. Exclusive appellate jurisdiction to review by appeal, as herein provided:
>
> . . .
>
> 3. ***Decisions, orders or resolutions of the Regional Trial Courts*** in local tax cases originally decided or resolved by them in the exercise of their original or ***appellate jurisdiction***;
>
> . . .
>
> (Emphasis and italics supplied)

To implement the foregoing *Section 2 (b), Rule 4 of the Revised Rules of the Court of Tax Appeals ("RRCTA")*,[29] states that:

> **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:
>
> . . .
>
> (b) ***Decisions, resolutions or orders of the Regional Trial Courts*** in local tax cases decided or resolved by them in the ***exercise of their appellate jurisdiction***;
>
> . . .

[27] An Act Creating the Court of Tax Appeals, June 16, 1954.

[28] An Act Expanding the Jurisdiction of the Court of Tax Appeals (CTA), Elevating Its Rank to the Level of a Collegiate Court with Special Jurisdiction and Enlarging Its Membership, Amending for the Purpose Certain Sections or Republic Act No. 1125, As Amended, Otherwise Known as the Law Creating the Court of Tax Appeals, and for Other Purposes: March 30, 2004.

[29] A.M. No. 05-11-07-CTA, 22 November 2005.

(Emphasis and italics supplied)

In relation thereto, *Section 3 (c), Rule 8 of the RRCTA* provides that a party aggrieved by such decision, resolution or order of the RTC must file a petition for review before the Court En Banc within 30 days from receipt of the questioned decision or ruling:

> SEC. 3. Who may appeal; period to file petition.
>
> . . .
>
> (c) A party adversely affected by a decision or ruling of the Central Board of Assessment Appeals and the ***Regional Trial Court in the exercise of their appellate jurisdiction may appeal to the Court*** *by filing before it a petition for review within* ***thirty days*** *from receipt of a copy of the questioned decision or ruling.*
>
> . . .

(Emphasis and italics supplied)

In this case, a copy of the Assailed Order was received by the petitioner on January 17, 2024.[30] Counting 30 days therefrom, petitioners originally had until February 16, 2024 within which to file an appeal. However, pursuant to a Motion for Extension of Time to File Petition for Review[31] filed on February 15, 2024 and approved on March 6, 2024, petitioners were granted until March 2, 2024 within which to elevate an appeal.[32] Considering, however, that March 2, 2024 falls on a Saturday, the instant Petition for Review was timely posted on March 4, 2024, the next business day.

Now, as regards the merits of the case, the Court *En Banc* deems it proper to highlight at the outset that petitioners' arguments involve the same issues exhaustively considered and passed upon by RTC Branch 153 in the Assailed Decision. The same arguments were reiterated in the Motion for Reconsideration, thus the denial of the motion "for reasons already discussed in the Decision dated November 29, 2023 and considering further that (petitioners) did not raise any new matter that would merit a reconsideration of its Decision."[33] On this ground alone, the Petition for Review should already be denied. Nonetheless, for full disposal of the case at hand, We shall pass upon the issues raised.

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[30] See Notice of Resolution stamped "Received" by petitioner's counsel on October 21, 2024.
[31] Motion for Extension of Time to File Petition for Review, *Rollo*, pp. 5-8.
[32] See Minute Resolution, dated March 6, 2024, *id.* at 11.
[33] *Supra* note 3.

Respondent is not engaged in business and is thus not subject to LBT.

Petitioners insist that respondent should not be granted with its claim for refund due to the latter's failure to specify the provision of the law which grants it LBT exemption. We note, however, that by proceeding to invoke this argument, petitioners missed the first step which must be established in imposing LBT.

Crucial to the determination of whether a person is liable for LBT is the determination of the basis and nature of the tax imposed. Here, petitioners argue that respondent is taxable as a contractor pursuant to *Section 7 (d) of the Taguig City Ordinance No. 34, series of 2017*:

> Section 7. Tax on Contractors – Section 75(d) of the Revenue Code of Taguig of 1993, as amended, is hereby amended to read as follows:
>
> d) The ***business of Contractors, including persons***, natural or ***juridical, whose activity consists essentially in the sale of all kinds of services for a fee,*** regardless of whether or not the performance of the service calls for the exercise or use of their physical or mental faculties, shall be taxes at the rates of:

Gross Receipts			**Rate**
	up to	250,000.00	P4,537.50
more than 250,000.00	up to	300,000.00	P5,775.00
more than 300,000.00	up to	400,000.00	P7,700.00
more than 400,000.00	up to	500,000.00	P10,312.00
more than 500,000.00	up to	750,000.00	P11,562.00
more than 750,000.00	up to	1,000,000.00	P12,812.00
more than 1,000,000.00	up to	2,000,000.00	P14,175.00
more than 2,000,000.00	up to		P14,175 plus 75% of 1% in excess of 2,000,000.00

> For purposes of this Section, all general engineering, general building and specialty contractors with principal offices located outside Taguig City with multi-year projects located within the City shall secure the required Mayor's Permit and shall pay the business and other taxes, fees and charges based on the total contract price payable in annual or quarterly installments within the project term.

> Upon completion of the project, the contractor shall apply for the retirement of its Mayor's Permit, and the taxes due thereon shall be recomputed and adjusted based on the gross receipts for the preceding calendar years. The deficiency tax, if any, shall be collected as provided in this Code.
> (Emphasis and italics supplied)

In relation thereto, a contractor is defined under *Section 74 of the Taguig Revenue Code* as follows:

> Contractor includes persons, natural or juridical, not subject to professional tax whose activity consists essentially of the sale of all kinds of services for a fee regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor of his employees.

. . .

We find, however, that the foregoing provisions are not applicable to respondent.

Foremost, *Section 7 (d)* quoted above specifies that the person must be engaged in business in order to be subjected to LBT. Under *Section 31 of the LGC,* a business is defined as "trade or commercial activity regularly engaged in as a *means of livelihood or with a view to profit.*"

Here, respondent has sufficiently established that it is a condominium corporation governed by the *Condominium Act.*[34] In the *Yamane case*, the Supreme Court explained that the *Condominium Act* imposes several limitations on condominium corporations, thus, precluding the latter from engaging in corporate activities other than holding of the common areas, the administration of condominium project, and other acts necessary to the accomplishment of such purpose, thus:

> *The creation of the condominium corporation is sanctioned by Republic Act No. 4726, otherwise known as the Condominium Act.* Under the law, a condominium is an interest in real property consisting of a separate interest in a unit in a residential, industrial or commercial building and an undivided interest in common, directly or indirectly, in the land on which it is located and in other common areas of the building. To enable the orderly administration over these common areas which are jointly owned by the various unit owners, the Condominium Act permits the creation of a condominium corporation, which is specially formed for the purpose of holding title to the common area, in which the holders of separate interests shall automatically be members or shareholders, to the exclusion of others, in proportion to the appurtenant interest of their respective units. The necessity of a condominium corporation has not

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[34] See Exhibit "H", Articles of Incorporation, *supra* note 7.

> gained widespread acceptance, and even is merely permissible under the Condominium Act. Nonetheless, the condominium corporation has been resorted to by many condominium projects, such as the Corporation in this case.
>
> In line with the authority of the condominium corporation to manage the condominium project, it may be authorized, in the deed of restrictions, "to make reasonable assessments to meet authorized expenditures, each condominium unit to be assessed separately for its share of such expenses in proportion (unless otherwise provided) to its owner's fractional interest in any common areas." It is the collection of these assessments from unit owners that form the basis of the City Treasurer's claim that the Corporation is doing business.
>
> ***The Condominium Act imposes several limitations on the condominium corporation that prove crucial to the disposition of this case.*** Under Section 10 of the law, ***the corporate purposes of a condominium corporation are limited to the holding of the common areas, either in ownership or any other interest in real property recognized by law; to the management of the project; and to such other purposes as may be necessary, incidental or convenient to the accomplishment of such purpose.*** Further, the same provision *prohibits the articles of incorporation or by-laws of the condominium corporation from containing any provisions which are contrary to the provisions of the Condominium Act, the enabling or master deed, or the declaration of restrictions of the condominium project.*
>
> We can elicit from the Condominium Act that a ***condominium corporation is precluded by statute from engaging in corporate activities other than the holding of the common areas, the administration of the condominium project, and other acts necessary, incidental or convenient to the accomplishment of such purposes. Neither the maintenance of livelihood, nor the procurement of profit, fall within the scope of permissible corporate purposes of a condominium corporation under the Condominium Act.***
> (Emphasis and italics supplied)

An examination of respondent's Articles of Incorporation[35] and By-laws[36] shows that its purpose and activities sufficiently comply with the limitations contained in the *Condominium Act*. None of the corporate purposes listed therein are geared towards livelihood or for obtaining profit.

Nonetheless, petitioners insist that the association dues, membership fees, and other assessments or charges collected by respondent form part of its gross receipts. They claim that these were collected by respondent from the members of the condominium corporation in exchange for the beneficial services that the latter provide to the former. We find, however, that this attempt to establish that respondent is engaged in activities beyond the scope of activities allowed under the *Condominium Act* does not suffice.

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[35] Exhibit "H", Articles of Incorporation, *supra* note 7.
[36] Exhibit "I", By-laws of Cedarcrest Condominium Corporation, RTC Records, pp. 83-91.

It bears emphasis that condominium corporations are authorized "to make reasonable assessments to meet authorized expenditures, each condominium unit to be assessed separately for its share of such expenses in proportion (unless otherwise provided) to its owner's fractional interest in any common areas."[37] Here, petitioners failed to identify the specific factual basis to support its claim that the receipts from the members are for purposes other than meeting the authorized expenditures of the condominium corporations. Without any clear and convincing proof, this allegation remains as such, a mere allegation which deserves scant consideration.

Moreover, in the case of *Delos Santos vs. Commissioner of Internal Revenue,*[38] the Supreme Court, citing the *Yamane case* and the case of *Bureau of Internal Revenue vs. First E-Bank Tower Condominium Corp.*,[39] reaffirmed that collection of association dues, membership fees and other assessments/charges is not considered a pursuit of commercial activity, thus:

> *For when a condominium corporation manages, maintains, and preserves the common areas in the building, it does so only for the benefit of the condominium owners.* ***It cannot be said to be engaged in trade or business, thus, the collection of association dues, membership fees, and other assessments/charges is not a result of the regular conduct or pursuit of a commercial or an economic activity, or any transactions incidental thereto.***
>
> Neither can it be said that a condominium corporation is rendering services to the unit owners for a fee, remuneration of consideration. Association dues, membership fees, and other assessments/charges form part of a pool from which a condominium corporation must draw funds in order to bear the costs for maintenance, repair, improvement, reconstruction expenses and other administrative expenses.
>
> Indisputably, the nature and purpose of a condominium corporation negates the carte blanche application of our value-added tax provisions on its transactions and activities
> (Emphasis and italics supplied)

Following the foregoing cases, respondent's collection of assessments intended to cover the necessary expenses for maintaining and managing the condominium project and its common areas lacks profit-oriented motives. Therefore, as it is established that respondent is not engaged in business, it cannot be made subject to LBT. Such conclusion was similarly held in the *Yamane case* where the Supreme Court further held that:

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[37] Section 9 (d) of the Condominium Act.

[38] G.R. No. 222548, June 22, 2022.

[39] In the Matter of Declaratory Relief on the Validity of BIR Revenue Memorandum Circular No. 65-2012 "Clarifying the Taxability of Association Dues, Membership Fees and Other Assessments/Charges Collected by Condominium Corporation", G.R. No. 215801, January 15, 2020.

> Accordingly, and with a significant degree of comfort, we hold that ***condominium corporations are generally exempt from local business taxation under the Local Government Code****, irrespective of any local ordinance that seeks to declare otherwise.*
>
> Still, we can note a possible exception to the rule. It is not unthinkable that the unit owners of a condominium would band together to engage in activities for profit under the shelter of the condominium corporation. Such activity would be prohibited under the Condominium Act, but if the fact is established, we see no reason why the condominium corporation may be made liable by the local government unit for business taxes. Even though such activities would be considered as ultra vires, since they are engaged in beyond the legal capacity of the condominium corporation, the principle of estoppel would preclude the corporation or its officers and members from invoking the void nature of its undertakings for profit as a means of acquitting itself of tax liability.
>
> Still, the City Treasurer has not posited the claim that the Corporation is engaged in business activities beyond the statutory purposes of a condominium corporation. The assessment appears to be based solely on the Corporation's collection of assessments from unit owners, such assessments being utilized to defray the necessary expenses for the Condominium Project and the common areas. ***There is no contemplation of business, no orientation towards profit in this case. Hence, the assailed tax assessment has no basis under the Local Government Code or the Makati Revenue Code, and the insistence of the city in its collection of the void tax constitutes an attempt at deprivation of property without due process of law.***
> (Emphasis and italics supplied)

As such, the RTC Branch 153 of Taguig City correctly affirmed the decision of MeTC Branch 116:

> As correctly found by the court a quo, condominium corporations are exempt from local business taxation under the Local Government Code, irrespective of any local ordinance that seeks to declare otherwise.
>
> Moreover, (respondent) being a non-stock and non-profit corporation, it is not created for the purpose of engaging into business or with a view to profit. Dues are merely collected to defray the expenses for the maintenance and administration of the common areas of the condominium for the benefit of its members.
>
> . . .
>
> To reiterate, (petitioners) failed to establish that (respondent) is engaged in business activities. Other than (petitioner's) bare allegation that (respondent) is a contractor, or alternatively, an owner or operator of business establishment rendering or offering services, subject to local business tax, (petitioners) did not present sufficient proof to support said contention, settled is the rule that allegation does not constitute proof.

All told, the Court *En Banc* finds no compelling reason to reverse or modify the Assailed Decision and Assailed Order both rendered by RTC Branch 153 of Taguig City.

ACCORDINGLY, premises considered, the instant Petition for Review is hereby **DENIED** for lack of merit. The Decision, dated November 29, 2023, and the Order, dated January 15, 2024, of the Regional Trial Court Branch 153 of Taguig City are hereby **AFFIRMED**.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
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.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice