REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

UNIVATION MOTOR PHILIPPINES, INC. (formerly, NISSAN MOTOR PHILIPPINES, INC.),
Petitioner,

-*versus*-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 9335

Members:

CASTAÑEDA, JR., *Chairperson*
CASANOVA, *and*
MANAHAN, *JJ.*

Promulgated:

APR 03 2018

9:20 a.m.

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DECISION

MANAHAN, *J.*:

This involves a Petition for Review[1] filed on April 15, 2016 by petitioner Univation Motor Philippines, Inc., formerly Nissan Motor Philippines Inc., on the inaction of respondent Commissioner of Internal Revenue (CIR), over its claim for refund or issuance of tax credit certificate of **EIGHT MILLION SEVEN HUNDRED FOURTEEN THOUSAND TWO HUNDRED SEVENTY NINE PESOS (Php8,714,279.00)** representing the excess and unutilized creditable withholding taxes (CWT) for calendar year (CY) 2013 pursuant to Sections 204(C) and 229 of the 1997 National Internal Revenue Code, as amended.

THE PARTIES

Petitioner Univation Motor Philippines, Inc. is a corporation duly organized and existing under the laws of the Republic of the Philippines, with principal place of business at Nissan Technopark, Barangay Pulong, Sta. Cruz, Sta. Rosa,

[1] Docket, CTA Case No. 9335, Vol. I, pp. 10-20.

Laguna.[2] It is also registered with the Large Taxpayers Service of the Bureau of Internal Revenue (BIR), with Taxpayer Identification No. 000-389-353-000.[3]

Respondent CIR is vested with authority to carry out all functions, duties, and responsibilities of said office, including, *inter alia*, the power to act upon, decide and approve claims for refund and/or tax credits of overpaid or erroneously paid or collected internal revenue taxes.[4]

THE FACTS

Petitioner is primarily engaged in buying, acquiring, manufacturing, assembling, producing, importing, holding, selling, disposing, distributing, dealing of motor trucks, cars, engines and other kinds of automobiles and mechanically propelled vehicles, means of transportation and industrial machinery, their bodies, spare parts, accessories, and repair, maintain, service, condition and/or recondition of said products.[5]

On July 30, 2015, petitioner filed with the BIR Large Taxpayers Excise Audit Division II (LTEAD II) an administrative claim for refund or issuance of tax credit certificate (TCC) in the amount of ₱8,714,279.00 for alleged excess and unutilized CWT for CY 2013.[6]

Due to respondent's purported failure to act on the said administrative claim for refund, petitioner filed the instant Petition for Review[7] before this Court on April 15, 2016.

Respondent filed his Answer[8] on May 16, 2016, interposing the following special and affirmative defenses:

> 4. Petitioner's alleged claim for refund is subject to administrative routinary investigation/examination by the Bureau.

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[2] Docket, Vol. I, Par. 1, Admitted Facts, Joint Stipulation of Facts and Issues (JSFI), p. 384.
[3] Docket, Vol. I, Par. 4, Admitted Facts, JSFI, pp. 385.
[4] *Id.*
[5] *Id.*
[6] Docket, Vol. I, Par. 5, Admitted Facts, JSFI, pp. 385.
[7] Docket, Vol. I, pp. 10-20.
[8] Docket, Vol. I, pp. 147-152.

5. The amount of ₱8,714,279.00, allegedly representing excess and unutilized creditable withholding taxes for the calendar year ended 31 December 2013.

6. In an action for refund, the burden of proof is on the taxpayer to establish its right to refund, and failure to sustain the burden is fatal to the claim for refund/credit.

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8. The instant case involves a claim for refund of alleged excess and unutilized creditable withholding taxes for calendar year ended 31 December 2013. Thus, it is incumbent upon petitioner to discharge its burden of proving entitlement thereto, which basically must include the fact of withholding of taxes and its subsequent remittance to the BIR.

9. Petitioner must prove that it has complied with the following requisites as ruled by the Supreme Court and the Honorable Court in a number of cases, to wit: (a) the claim is filed with the Commissioner of Internal Revenue within the two-year period from the date of payment of the tax; (b) it is shown on the return of the recipient that the income payment received was declared as part of the gross income; and (c) the fact of withholding is established by a copy of a statement duly issued by the payor to the payee showing the amount paid and the amount of the tax withheld therefrom.

10. Petitioner must likewise prove that it has not exercised the option to carry over any excess credits in the succeeding quarters as provided under Section 76 of the National Internal Revenue Code of 1997 (NIRC of 1997) which provides thus:

xxx xxx xxx

11. Moreover, petitioner's failure to submit documents supporting its claim for refund makes its administrative claim for refund pro-forma. This pro-forma administrative claim should not be taken as

> proper compliance with the requirements of the law that an administrative claim for refund should have been filed prior to the institution of a judicial claim for refund. Thus, without a validly and duly filed administrative claim for refund, the Honorable Court is without jurisdiction to entertain the Petition for Review. Petitioner's failure to comply with a condition precedent prior to the institution of its petition for review makes it dismissible for absence of jurisdiction on the part of the Honorable Court. xxx

The case was set for Pre-Trial Conference on June 23, 2016.[9] The Respondent's Pre-Trial Brief[10] was submitted on June 7, 2016; while the Petitioner's Pre-Trial Brief[11] was filed on June 17, 2016.

On July 11, 2016, the parties filed their Joint Stipulation of Facts and Issues.[12] Later, a Pre-Trial Order was issued by the Court on August 2, 2016, which approved the Joint Stipulation and Facts and Issues and deemed the pre-trial of the case terminated.[13]

During trial, petitioner presented Ms. Lourdes Y. Bautista, petitioner's General and Cost Accounting Department Head[14] and Ms. Madonna Mia S. Dayego[15], the Court-commissioned Independent Certified Public Accountant (CPA), as its witnesses.

After presentation, marking and identification, petitioner formally offered its documentary evidence on October 21, 2016, consisting of Exhibits "P-1" to "P-40-a", inclusive of sub-markings.[16] These exhibits were later admitted as part of petitioner's evidence pursuant to the Resolutions dated January 13, 2017[17] and March 30, 2017[18].

[9] Docket, Vol. I, pp. 153-154.
[10] Docket, Vol. I, pp. 160-164.
[11] Docket, Vol. I, pp. 165-177.
[12] Docket, Vol. I, pp. 384-391.
[13] Docket, Vol. I, pp. 407-412.
[14] Docket, Vol. II, Minutes of the hearing held on August 10, 2016, p. 413; Docket, Vol. I, Exhibit "P-17", Judicial Affidavit of Ms. Lourdes Y. Bautista, pp. 347-357.
[15] Docket, Vol. II, Minutes of the Hearing held on September 21, 2016, p. 445; Judicial Affidavit of Ms. Madonna Mia S. Dayego, pp. 421-444.
[16] Docket, Vol. II, Petitioner's Formal Offer of Evidence, pp. 452-485.
[17] Docket, Vol. II, pp. 654-655.
[18] Docket, Vol. II, pp. 673-674.

When it was respondent's turn to present evidence, his counsel manifested that the case has no report of investigation. Thus, upon motion of both counsels, the parties were granted thirty (30) days to file their memoranda.[19]

Respondent filed his Memorandum[20] on May 3, 2017; while petitioner filed its Memorandum[21] on May 22, 2017. Thereafter, the Court declared the case submitted for decision on May 26, 2017.[22]

ISSUE

The parties submitted the following issue for this Court's resolution:

> Whether or not petitioner is entitled to the refund of or issuance of TCC for its excess and unutilized CWT for CY 2013 in the amount of ₱8,714,279.00.[23]

Petitioner's Arguments[24]

Petitioner argues that it filed its administrative and judicial claims for refund of excess and unutilized CWT for CY 2013 within the two-year prescriptive period and that the income from which the CWTs being claimed was reported as part of the gross revenues declared in its Annual Income Tax Return (ITR). Petitioner further asserts that said excess and unutilized CWTs for CY 2013 were duly substantiated by documentary evidence.

Respondent's Counter-Arguments[25]

Respondent, on the other hand, argues that petitioner fell short of proving the claim for refund because the resulting figures in the Independent CPA Report were merely extracted from petitioner's accounting system or from the supporting

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[19] Docket, Vol. II, Minutes of the Hearing held on April 3, 2017, p. 675.
[20] Docket, Vol. II, pp. 677-681.
[21] Docket, Vol. II, pp. 686-706.
[22] Docket, Vol. II, Resolution dated May 26, 2017, p. 707.
[23] Docket, Vol. I, Issues, JSFI, p. 386.
[24] Docket, Vol. II, pp. 686-706.
[25] Docket, Vol. II, pp. 677-681.

documents it also prepared; hence, the evidence presented were hearsay.

RULING OF THE COURT

Petitioner's claim finds legal basis in Section 76 of the NIRC of 1997, as amended, which provides:

> SEC. 76. *Final Adjustment Return.* - Every corporation liable to tax under Section 27 shall file a final adjustment return covering the total taxable income for the preceding calendar or fiscal year. If the sum of the quarterly tax payments made during the said taxable year is not equal to the total tax due on the entire taxable income of that year, the corporation shall either:
>
> (A) Pay the balance of tax still due; or
> (B) Carry-over the excess credit; or
> (C) Be credited or refunded with the excess amount paid, as the case may be.
>
> In case the corporation is entitled to a tax credit or refund of the excess estimated quarterly income taxes paid, the excess amount shown on its final adjustment return may be carried over and credited against the estimated quarterly income tax liabilities for the taxable quarters of the succeeding taxable years. Once the option to carry-over and apply the excess quarterly income tax against income tax due for the taxable quarters of the succeeding taxable years has been made, such option shall be considered irrevocable for that taxable period and no application for cash refund or issuance of tax credit certificate shall be allowed therefor.

The above provision prescribes two options to a taxable corporation whose total quarterly income tax payment in a given taxable year exceeds its total income tax due. The taxpayer may either file a tax refund (either in the form of cash or tax credit certificate) or carry over the excess credit. However, once the carry-over option is taken actually or constructively, it becomes irrevocable for that taxable period.[26] The phrase "for that taxable period" refers to the taxable year when the excess income tax, subject of the option, was acquired by the taxpayer.[27] *om*

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[26] *Philam Asset Management, Inc. vs. Commissioner of Internal Revenue*, G.R. Nos. 156637 and 162004, December 14, 2005; *Systra Philippines, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 176290, September 21, 2007.

[27] *Commissioner of Internal Revenue vs. Bank of the Philippine Islands*, G.R. No. 178490, July 7, 2009.

In exercising its option, the corporation must signify in its annual corporate adjustment return (by marking the option box provided in the BIR form) its intention either to carry over the excess credit or to claim a refund. To facilitate tax collection, these remedies are in the alternative and the choice of one precludes the other.[28]

A perusal of its Annual Income Tax Return[29] for CY 2013 shows that petitioner had income tax credits in the total amount of ₱18,906,736.00, consisting of the prior year's excess credits of ₱10,192,457.00 and creditable taxes withheld during the four quarters of CY 2013 of ₱8,714,279.00, to wit:

Prior year's excess credits other than MCIT		₱ 10,192,457.00
Creditable tax withheld from previous quarter/s	₱ 2,825,167.00	
Creditable tax withheld for the fourth quarter	5,889,112.00	8,714,279.00
Total Tax Credits		**₱18,906,736.00**

As illustrated hereunder,[30] the prior year's excess credits of ₱10,192,457.00 originated from the CWT for the year 2008 in the amount of ₱16,024,714.00, which is duly supported by Certificates of Creditable Tax Withheld at Source (BIR Forms No. 2307)[31]:

Exhibit	Taxable Year	Income Tax Due (a)	Unapplied Excess of Prior Year's MCIT Over Normal Income Tax Rate	Prior Year's Excess Credits* (b)	(Income Tax Still Due)/Balance of Prior Year's Excess Credits (c) = (b) less (a)	CWT for the Year (d)	EWT at the End of the Year
"P-18-1"	2005	₱ 13,120,451.40		₱ -	₱ (13,120,451.40)	₱ 32,752,987.00	₱ 19,632,535.60
"P-18-2"	2006	25,341,294.65	₱25,341,294.65	19,632,536.00	19,632,536.00	25,287,007.00	44,919,543.00
"P-18-3"	2007	58,995,737.35	2,829,732.00	44,919,543.00	(11,246,452.35)	19,514,513.00	8,268,060.65
"P-18-4"	2008	6,188,219.90		8,268,061.00	2,079,841.10	16,024,714.00	18,104,555.10
"P-18-5"	2009	2,527,717.78		18,104,555.00	15,576,837.22	**	15,576,837.22
"P-18-6"	2010	2,341,683.48		15,576,837.00	13,235,153.52	**	13,235,153.52
"P-18-7"	2011	1,344,538.02		13,235,154.00	11,890,615.98	**	11,890,615.98
"P-18-8"	2012	1,698,158.90		11,890,616.00	10,192,457.10	**	10,192,457.10

**Amount rounded-off*
***Amount claimed for issuance of TCC under CTA Case Nos. 8420, 8637, 8797 and 9027*

Petitioner's Minimum Corporate Income Tax (MCIT) due for CY 2013 in the amount of ₱2,089,710.00 was offset against the prior year's excess credits of ₱10,192,457.00, leaving a balance of ₱8,102,747.00, and the CWT during the year in the

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[28] *Philippine Bank of Communications vs. Commissioner of Internal Revenue, et al.*, G.R. No. 112024, January 28, 1999.
[29] Docket, Vol. II, Exhibits "P-9" and "P-10", pp. 583 and 595.
[30] Exhibit "P-39", pp. 3-4.
[31] Exhibits "P-38-1" to "P-38-220".

amount of ₱8,714,279.00, or in the total amount of ₱16,817,026.00 unutilized as of December 31, 2013, as computed below:[32]

Prior year's excess credits	₱ 10,192,457.00*
Less: Income tax due	2,089,710.00
Balance of prior year's excess credits	8,102,747.00
Add: Creditable taxes withheld during the year	8,714,279.00
Unutilized Excess Tax Credits as of December 31, 2013	**₱16,817,026.00**

**Amount rounded-off*

Inasmuch as petitioner clearly indicated its intention to be issued a TCC by marking the box corresponding to the said choice in its Annual ITR[33] for CY 2013 and only the prior year's excess tax credits of ₱8,102,747.00 were carried over in its Annual ITR[34] for the succeeding year 2014, the unutilized CWT for year 2013 in the amount of ₱8,714,279.00 may be the proper subject of a claim for the issuance of TCC under Section 76 of the NIRC of 1997, as amended.

In addition to the requisites provided under Section 76 of the NIRC of 1997, as amended, the Supreme Court, in the case of *Republic of the Philippines, represented by the Commissioner of Internal Revenue vs. Team (Phils.) Energy Corporation (formerly Mirant (Phils.) Energy Corporation)*[35], laid down the following requirements for entitlement of a corporate taxpayer to a refund or issuance of tax credit certificate involving excess withholding taxes:

1. That the claim for refund was filed within the two-year reglementary period pursuant to Section 229 of the NIRC;

2. When it is shown on the ITR that the income payment received is being declared part of the taxpayer's gross income; and

3. When the fact of withholding is established by a copy of the withholding tax statement, duly issued by the payor to the payee, showing the amount paid and income tax withheld from that amount. *cem*

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[32] Docket, Vol. II, Exhibits "P-9" and "P-10", pp. 577 and 583; 590 and 595.
[33] Docket, Vol. II, Exhibit "P-10", line 21, p. 590.
[34] Exhibit "P-18-9".
[35] G.R. No. 188016, January 14, 2015.

As to the first requisite, Section 229 of the National Internal Revenue Code of 1997, as amended, provides:

> SEC. 229. *Recovery of Tax Erroneously or Illegally Collected.* – **No suit or proceeding shall be maintained in any court for the recovery of any national internal revenue tax** hereafter alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessively or in any manner wrongfully collected, **until a claim for refund or credit has been duly filed with the Commissioner**; but such suit or proceeding may be maintained, whether or not such tax, penalty, or sum has been paid under protest or duress.
>
> **In any case, no such suit or proceeding shall be filed after the expiration of two (2) years from the date of payment of the tax** or penalty regardless of any supervening cause that may arise after payment: *Provided, however,* That the Commissioner may, even without a written claim therefor, refund or credit any tax, where on the face of the return upon which payment was made, such payment appears clearly to have been erroneously paid. *(Emphasis supplied)*

Significantly, in the case of *ACCRA Investments Corporation vs. Court of Appeals, et al.*[36], the Supreme Court said that the reckoning of the two-year prescriptive period for the filing of a claim for refund or tax credit of excess income tax paid/withheld provided in the above-quoted provision should commence from the date of filing of the Final Adjustment Return.

In this case, evidence shows that petitioner filed its Annual ITR[37] for CY 2013 on April 15, 2014 through the BIR's electronic filing and payment system (eFPS), while Amended ITRs were later filed on April 21, 2014, on April 30, 2014, on May 5, 2014, and on August 15, 2014[38].

Considering that petitioner filed its administrative and judicial claims for refund on July 30, 2015 and on April 15, 2016, respectively, it is clear that the said claims were filed within the two-year period required by law. Thus, the Court finds that petitioner complied with the first requisite.

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[36] G.R. No. 96322, December 20, 1991.
[37] Docket, Vol. II, Exhibit "P-3," pp. 504-508.
[38] Docket, Vol. II, Exhibits "P-5" to "P-10," pp. 517-602.

Moving on to the second and third requisites, the same are imposed by Section 2.58.3(B) of Revenue Regulations (RR) No. 2-98, as amended, which states:

> SECTION 2.58.3. *Claim for Tax Credit or Refund.* –
>
> xxx xxx xxx
>
> (B) Claims for tax credit or refund of any creditable income tax which was deducted and withheld on income payments shall be given due course **only when it is shown that the income payment has been declared as part of the gross income and the fact of withholding is established by a copy of the withholding tax statement duly issued by the payor to the payee showing the amount paid and the amount of tax withheld therefrom.** *(Emphasis supplied)*

To prove the fact of withholding of the subject CWT, petitioner presented the Schedule of Creditable Taxes Withheld[39] and the related BIR Forms No. 2307[40] duly issued by the withholding agents for CY 2013, reflecting the CWT of ₱8,711,693.44 with related income payments of ₱839,861,738.48.

In the verification of the BIR Forms No. 2307, the Court-commissioned Independent CPA found that the one issued by S & J Motors (Nissan Iloilo) is dated from 00/01/00 to 00/00/00, which is considered as invalid information. Thus, the CWT of ₱2,585.45, relating to the sale of goods and services, was disallowed, to wit:[41]

Exhibit	Income Payments	CWT
"P-20"	₱ 840,120,284.53	₱ 8,714,278.89
"P-21"	839,861,738.48	8,711,693.44
Difference	**₱ 258,546.05**	**₱ 2,585.45**

Further examination discloses that both income payments and CWT declared in certain BIR Forms No. 2307 are altered without counter-signature. That being the case, the Court cannot verify the accuracy of the information declared therein. Hence, the following CWT in the total amount of ₱7,157.85 shall likewise be disallowed:

[39] Exhibits "P-20" to "P-21".
[40] Exhibits "P-21-1" to "P-21-905".
[41] Exhibit "P-39", par. 6, p. 7.

Exhibit	Payor	Income Payment	Disallowed CWT
"P-21-338"	Nissan Commonwealth Inc.	₱ 78,631.00	₱ 786.31
"P-21-371"	Nissan Commonwealth Inc.	145,643.00	1,456.43
"P-21-385"	Nissan Commonwealth Inc.	144,972.00	1,449.72
"P-21-410"	Nissan Commonwealth Inc.	35,480.38	354.80
"P-21-413"	Nissan Commonwealth Inc.	125,456.00	1,254.56
"P-21-444"	Nissan Commonwealth Inc.	45,960.00	459.60
"P-21-488"	Ponce Automobile Corporation	139,642.57	1,396.43
	Total	**₱ 715,784.95**	**₱ 7,157.85**

As regards the third requisite, the Independent CPA noted that the income payments of ₱839,861,738.48, except those of ₱2,132,977.37 with corresponding CWT of ₱21,349.64, were recorded in petitioner's general ledger, as summarized below:[42]

Particulars	**Per Summary of CWT Supported by Original BIR Form No. 2307 in the Petitioner's Name** (Exhibit "P-21")	**Income Payments Covered by BIR Form No. 2307 Traced to General Ledger** (Exhibit "P-26" and "P-28")					**Differenc**
		2010	**2011**	**2012**	**2013**	**Total**	
Sales of goods and services	₱ 835,947,951.54	₱ 4,666,429.00	₱ 12,307,651.58	₱ 85,492,838.96	₱ 731,349,888.03	₱ 833,816,807.57	₱ 2,131,143
Other income:							
Handling and delivery charges	647,886.92	-	-	67,910.72	578,142.80	646,053.52	1,833
Rental income	206,910.00	-	-	-	206,910.00	206,910.00	
Management fees	2,100,000.00		-	-	2,100,000.00	2,100,000.00	
Sale of fixed assets	958,990.02	-	-	-	958,990.02	958,990.02	
Grand Total	**₱ 839,861,738.48**	**₱ 4,666,429.00**	**₱ 12,307,651.58**	**₱ 85,560,749.68**	**₱ 735,193,930.80**	**₱ 837,728,761.11**	**₱ 2,132,977**

In ascertaining that the sales and other income per general ledger tally with those declared per tax returns, the Independent CPA prepared the following reconciliation:[43]

Particulars	**Exhibit**	**Per GL**	**Exhibit**	**Per Schedule of Computation of Taxable Income**	**Difference**
2013					
Sales of goods and services	"P-22-1"	₱ 1,410,311,314.64		₱ 1,410,311,315.00	₱ (0.36)*
Other income	"P-25-1"	33,023,845.42		52,410,105.00	(19,386,259.58)
					(0.06)*
Total		**₱ 1,443,335,160.06**	"P-32"	**₱ 1,462,721,420.00**	**₱ (19,386,260.00)**
2012					
Sales of goods and services	"P-22-2"	₱ 961,405,824.24		₱ 961,405,824.00	₱ 0.24*
Other income	"P-25-2"	9,976,224.28		96,424,846.00	(86,448,621.72)
Total		**₱ 971,382,048.52**	"P-33"	**₱ 1,057,830,670.00**	**₱ (86,448,623.00)**
2011					
Sales of goods and services	"P-22-3"	**₱ 1,510,345,251.00**	"P-34"	**₱ 1,510,345,251.00**	**₱ -**

[42] Exhibit "P-39", p. 9.
[43] Exhibit "P-39", pp. 11-12.

2010					
Sales of goods and services	"P-22-4"	**₱ 2,151,388,315.77**	"P-35"	**₱ 2,151,388,316.00**	**₱ (0.23)***

**Due to rounding-off*

The differences in Other Income were accounted for as follows:

Particulars	**Amount**
2013 (Exhibit "P-32")	
Taxable realized foreign exchange gain	₱ 19,121,415.00
Taxable miscellaneous income	139,685.00
Taxable interest income classified under separate account in GL	125,160.00
Total	**₱ 19,386,260.00**
2012 (Exhibit "P-33")	
Non-taxable reversal of accrued benefits	₱ 2,000,000.00
Non-taxable dividend income	297,257.00
Taxable realized foreign exchange gain	(80,819,255.00)
Taxable interest income	(5,243,343.00)
Other expense	(2,683,282.00)
Total	**₱ (86,448,623.00)**

Based on the foregoing, petitioner was able to prove that the income payments of ₱837,012,976.16, with corresponding CWT of ₱8,683,185.95, formed part of the gross income declared in its Annual ITRs, as shown below:

	Income Payments	**CWT**
Subject of the claim	₱ 840,120,284.53	₱ 8,714,278.89
Less: Disallowances		
Per Independent CPA report		
Certificate dated from 00/01/00 to 00/00/00	258,546.05	2,585.45
Income payments not traced in the GL	2,132,977.37	21,349.64
Per this Court's further verification	715,784.95	7,157.85
Total Valid Claim	**₱ 837,012,976.16**	**₱ 8,683,185.95**

In sum, out of the amount claimed for refund, which is ₱8,714,279.00[44], petitioner is only entitled to a refund of the reduced amount of ₱8,683,185.95 representing its excess and unutilized CWT for CY 2013.

WHEREFORE, premises considered, the instant Petition for Review is **PARTIALLY GRANTED**. Accordingly, respondent

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[44] The amount ₱8,714,278.89 is rounded-off.

is **ORDERED TO ISSUE A TAX CREDIT CERTIFICATE** in favor of petitioner in the amount of **₱8,683,185.95**, representing petitioner's excess and unutilized CWT for CY 2013.

SO ORDERED.

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

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

CAESAR A. CASANOVA
Associate Justice

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.

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

ROMAN G. DEL ROSARIO
Presiding Justice