Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

SECOND DIVISION

JGC CORPORATION MANILA -, ROHQ Petitioner,	**CTA Case No. 7983**
-versus-	Members: **CASTAÑEDA, JR.**, *Chairperson* **CASANOVA**, *and* **MINDARO-GRULLA**, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: MAR 13 2013 4:15 p.m.

x---x

DECISION

CASANOVA, *J*.:

This is a Petition for Review[1] filed by petitioner JGC Corporation Manila - Regional Operating Headquarters (ROHQ), seeks the reversal of the Final Decision on Disputed Assessment (FDDA) dated August 26, 2009 and received by petitioner on September 4, 2009 denying petitioner's formal protest on the Final Assessment Notice (FAN) and Assessment Notice issued by respondent Commissioner of Internal Revenue (CIR) on December 8, 2008 in relation to its alleged income tax deficiency for the taxable year 2003, including interests, in the total amount of P2,437,355.02.

[1] Petition for Review, Docket, pp. 1-15.

The facts of the case, as jointly stipulated by the parties in their Joint Stipulation of Facts and Issues (JSFI)[2], are briefly narrated as follows:

> "1. This is an appeal from the Final Decision on Disputed Assessment (FDDA), dated August 26, 2009, received by the Petitioner on September 4, 2009, denying the Petitioner's formal protest on the Formal Assessment Notice (FAN) and Assessment Notice, both dated December 8, 2008, and assessing the Petitioner for alleged deficiency income tax and interest in the total amount of P2,437,355.02.
>
> 2. Respondent is the duly appointed Commissioner of Internal Revenue (the "Commissioner"), empowered under the National Internal Revenue Code of 1997. He holds office at the 2/F BIR Building, No, 313 Sen. Gil Puyat Ave., Makati City, where he may be served with summons, notices and other court processes.
>
> 3. Petitioner received Respondent's Preliminary Assessment Notice (PAN) on its alleged deficiency tax liability for taxable year 2003, which is the subject of the instant case;
>
> 4. Petitioner received Respondent's Formal Assessment Notice (FAN) and Details of Discrepancies dated 8 December 2008, which is the subject of the instant case;
>
> 5. Petitioner received the FDDA, dated August 26, 2009, from the Respondent, still finding the Petitioner liable for the alleged basic income tax deficiency in the amount of P1,164,443.17;
>
> 6. Petitioner executed waivers of prescription under the Statute of Limitation to extend the period within which it may be assessed for national internal revenue tax deficiencies for taxable year 2003;
>
> 7. Comparing the Financial Statements of the Petitioner for the year ended December 31, 2003 with the Alpha List of Payees Subject to Expanded Withholding Tax that the Petitioner filed with its Annual Information Return of Creditable Income

---

[2] Joint Stipulation of Facts and Issues (JSFI), Docket, pp. 85-89.

Taxes Withheld (Expanded)/Income Payments Exempt from Withholding Tax (BIR Form 1604-E) for the year 2003, the BIR noted an apparent discrepancy in the total amount of P11,310,051.10.

8. The said discrepancy was held by the BIR as unaccounted expenses of the Petitioner that should be treated as undeclared gross income of the Petitioner under Section 32 of the Tax Code. The breakdown of the amount of P11,310,051.10 is as follows:

Income Payments	Per FS	Per Alpha List	Undeclared Income
Rental	P 7,526,173.00	P 10,861,959.60	P 3,335,786.60
Professional Fee		112,500.00	112,500.00
Outside Services	1,970,383.00	9,832,147.50	7,861,764.50
Total	P 9,496,556.00	P 20,806,607.10	P 11,310,051.10

On January 6, 2010, respondent filed her Answer[3], averring the following Special and Affirmative Defenses:

SPECIAL AND AFFIRMATIVE DEFENSE

11. Based on available records, it was disclosed that a comparison made on Petitioner's financial statement against its alphalist reveals an unaccounted expense amounting to P11,310,051.10;

12. The aforesaid amount was treated as undeclared income pursuant to the decision of the Supreme Court in the case of Perez vs. CTA and CIR, L-10507dated 30 May 1958 holding that an unreflected sources of funds not accounted for in the taxpayer's returns led to the inference that part of his income had not been reported;

13. Petitioner's allegation that the discrepancies are only due to difference in the presentation of expense/costs should not be given credence as it failed to support the same. Further, as between the self-serving presentation of the Petitioner in its alphalist and the independent statement of its external accountant in the financial statement, the

[3] Answer, Docket, pp. 47-50.

latter should prevail because it is untainted with prejudice;

14. Available records also reveals that Petitioner failed to substantiate its purchases in the total amount of P334,380.59 and pursuant to Section 34 (A)(b) of the 1997 Tax Code, such purchases should be disallowed as deduction;

15. As between the statement of Petitioner that the purchases was substantiated with sufficient evidence and the categorical denial thereof by the examiners of the BIR, the latter should prevail as there is a presumption of regularity in the performance of official duty;

16. Considering that Petitioner failed to raise the defense of prescription of the assessment at the administrative level, it cannot be raised for the first time on appeal (*Aban, Law of Basic Taxation in the Philippines, 1st Edition, 1994, p. 196).*

17. Assessment are *prima facie* presumed correct and made in good faith. The taxpayer has the duty of proving otherwise. In the absence of proof of any irregularities in the performance of official duties, an assessment will not be disturbed. *(Aban, Law of Basic Taxation in the Philippines, 1st Edition, p. 109);"*

As jointly stipulated by the parties, the issues[4] to be resolved in the case at bench are as follows:

"A.

WHETHER OR NOT THE PETITIONER HAS UNACCOUNTED EXPENSES IN THE TOTAL AMOUNT OF P11,310,051.10 FOR TAXABLE YEAR 2003, WHICH SHOULD RESULT TO UNDECLARED TAXABLE INCOME.

B.

WHETHER OR NOT THE PETITIONER HAS UNSUPPORTED PURCHASES, WHICH SHOULD a

[4] JSFI, Docket, p. 87.

BE DISALLOWED AS EXPENSES OF THE PETITIONER FOR TAXABLE YEAR 2003.

C.

WHETHER OR NOT THE ALLEGED INCOME TAX LIABILITY OF PETITIONER HAS PRESCRIBED

D.

WHETHER PETITIONER CAN RAISE THE ISSUE OF PRESCRIPTION FOR THE FIRST TIME ON APPEAL

E.

WHETHER THE WAIVERS EXECUTED BY PETITIONER IS VALID

F.

WHETHER OR NOT THE PETITIONER SHOULD BE HELD LIABLE TO THE TOTAL AMOUNT OF P2,437,355.02 FOR INCOME TAX DEFICIENCY FOR TAXABLE YEAR 2003."

During the trial, petitioner presented its documentary and testimonial evidence. Its documentary evidence include two Waivers of the Defense of Prescription under the Statute of Limitations (Waivers) of the National Internal Revenue Code dated March 22, 2007[5] and December 15, 2007[6] executed between petitioner, represented by its ROHQ-Administration Manager Arceli Pascual and respondent, represented by Revenue District Officer Manuel V. Mapoy (First Waiver) and Revenue District Officer Raul Vicente L. Recto (Second Waiver).

Respondent, likewise, presented her documentary and testimonial evidence.

On September 13, 2012, respondent filed her Memorandum[7] through registered mail. Petitioner on the other hand filed its

[5] Exhibit "E"(part of the BIR Records), Docket, p. 200.
[6] Exhibit "F"(part of the BIR Records), Docket, p. 201.
[7] Docket, pp. 462-470.

Memorandum[8] on September 26, 2012. In a Resolution[9] dated October 1, 2012, the instant case was submitted for decision.

After a careful and thorough evaluation of the arguments of both parties, as well as the evidence they presented to support their respective positions, this Court finds merit in the present petition.

At the outset, this Honorable Court finds it imperative to discuss first the issue on prescription of the period to assess alleged deficiency taxes and, corollarily, the validity of the Waivers, as both are crucial in the determination of the validity of the deficiency tax assessments issued against petitioner.

The 1997 National Internal Revenue Code (NIRC), in Section 203, provides the limit on the period for assessment and collection, to wit:

> "Section 203. Period of Limitations Upon Assessment and Collection. - Except as provided in Section 222, internal revenue taxes shall be assessed within three (3) years after the last day prescribed by law for the filing of the return, and no proceeding in court without assessment for the collection of such taxes shall be begun after the expiration of such period: Provided, that in case where a return is filed beyond the period prescribed by law, the three (3) year period shall be counted from the day the return was filed. For purposes of this Section, a return filed before the last day prescribed by law for the filing thereof shall be considered as filed on such last day."

Section 222 (b) of the same Code provides the exception. It states:

> "xxx xxx xxx
>
> (b) If before the expiration of the time prescribed in Section 203 for the assessment of the tax, both the

[8] Docket, pp. 472-511.
[9] Docket, p. 512.

> Commissioner and the taxpayer have agreed in writing to its assessment after such time, the time may be assessed within the period agreed upon. The period so agreed upon may be extended by subsequent written agreement made before the expiration of the period previously agreed upon."

Revenue Memorandum Order (RMO) No. 20-90 dated April 4, 1990 prescribes the procedures to be followed in the execution of a Waiver of the Statute of Limitations, as follows:

> "REVENUE MEMORANDUM ORDER NO. 20-90
>
> xxx xxx xxx
>
> Pursuant to Section 223 of the Tax Code, internal revenue taxes may be assessed or collected after the ordinary prescriptive period, if before its expiration, both the Commissioner and the taxpayer have agreed in writing to its assessment and/or collection after said period. The period so agreed upon may be extended by subsequent written agreement made before the expiration of the period previously agreed upon. This written agreement between the Commissioner and the taxpayer is the so-called Waiver of the Statute of Limitations. In the execution of said waiver, the following procedures should be followed:
>
> 1. The waiver must be in the form identified hereof. This form may be reproduced by the Office concerned but there should be no deviation from such form. The phrase "but not after ______ 19 ___" should be filled up. This indicates the expiry date of the period agreed upon to assess/collect the tax after the regular three-year period of prescription. The period agreed upon shall constitute the time within which to effect the assessment/collection of the tax in addition to the ordinary prescriptive period.
>
> 2. The waiver shall be signed by the taxpayer himself or his duly authorized representative. In the case of a corporation, the waiver must be signed by any of its responsible officials.
>
> Soon after the waiver is signed by the taxpayer, the Commissioner of Internal Revenue or the revenue

official authorized by him, as hereinafter provided, shall sign the waiver indicating that the Bureau has accepted and agreed to the waiver. The date of such acceptance by the Bureau should be indicated. Both the date of execution by the taxpayer and date of acceptance by the Bureau should be before the expiration of the period of prescription or before the lapse of the period agreed upon in case a subsequent agreement is executed.

3. The following revenue officials are authorized to sign the waiver.

A. In the National Office

1. ACIRs for Collection, Special Operations, National Assessment, Excise and Legal on tax cases pending before their respective offices. In the absence of the ACIR, the Head Executive Assistant may sign the waiver.	For tax cases involving not more than P500,000.00
2. Deputy Commissioner	For tax cases involving more than P500,000.00 but not more than P1M
3. Commissioner	For tax cases involving more than P1M

B. In the Regional Offices

1. The Revenue District Officer with respect to tax cases still pending investigation and the period to assess is about to prescribe regardless of amount.

2. The Regional Director, the Assistant Regional Director, the Chief, Assessment Branch or the Chief, Legal Branch with respect to cases still pending review and the period to assess/collect is about to prescribe, regardless of amount.

3. The Regional Director, the Assistant Regional Director, the Chief, Collection Branch or the Chief, Legal Branch with respect to cases still pending collection and the period to assess/collect is about to prescribe regardless of amount.

4. The waiver must be executed in three (3) copies, the original copy to be attached to the docket of the case, the second copy for the taxpayer and the third copy for the Office accepting the waiver. The fact of receipt by the taxpayer of his/her file copy shall be indicated in the original copy.

5. The foregoing procedures shall be strictly followed. Any revenue official found not to have complied with this Order resulting in prescription of the right to assess/collect shall be administratively dealt with.

This Revenue Memorandum Order shall take effect immediately.

(SGD.) JOSE U. ONG
Commissioner of Internal Revenue

Annex "A"

WAIVER OF THE STATUTE OF LIMITATIONS UNDER THE NATIONAL INTERNAL REVENUE CODE

____________________________________ in consideration of the approval by the Commissioner of Internal Revenue of my request for re-investigation and/or reconsideration of my pending internal revenue case involving the assessment of the sums of ____________________________ as _________________________ for the years ________________, hereby waive the running of the prescriptive period provided for in Sections 203 and 223 and other relevant provisions of the National Internal Revenue Code, and consent to the assessment and collection of the taxes which may be found due after reinvestigation and reconsideration at any time before or after the lapse of the period of limitations fixed by said Sections 203 and 223 and other relevant

> provisions of the National Internal Revenue Code, but not after ___________, 19 ___.
>
> The intent and purpose of this waiver is to afford the Commissioner of Internal Revenue ample time to carefully consider the instant protest of the undersigned taxpayer against the assessment. It is understood, however, that the undersigned taxpayer does not, by the execution of this waiver, admit in advance the correctness of the assessment which may be made against him for the periods above mentioned; nor does he waive his right to use any of the legal remedies afforded by law to secure a credit or refund on such tax that may be assessed and paid for the same period pursuant to sections 204 and 230 of the National Internal Revenue Code. The period of suspension agreed upon herein may be extended by subsequent agreement in writing made before the expiration of said period of extension.
>
> Executed this _______ day of __________ 19 ___, in Quezon City, Philippines.
>
> ___________________________________
> (Taxpayer or Authorized Representative)
>
> ACCEPTED AND AGREED TO:
> Commissioner of Internal Revenue
> Date ________________________"

Anent the proper execution of the Waiver of Statue of Limitations, Revenue Memorandum Circular No. 06-05 dated February 2, 2005, enumerated the salient features of the decision of the Supreme Court in the case of *Philippine Journalists, Inc. vs. Commissioner of Internal Revenue*[10] (Philippine Journalists case), promulgated on December 16, 2004, to wit:

> **"REVENUE MEMORANDUM CIRCULAR NO. 06-05**
>
> xxx xxx xxx

[10] G.R. No. 162852.

1. A waiver of the statute of limitations under the Tax Code must conform strictly with the provisions of Revenue Memorandum Order No. 20-90 in order to be valid and binding.

    1.1. The waiver must specify a definite agreed date between the BIR and the taxpayer within which the former may assess and collect revenue taxes.

    1.2. The waiver must be accepted by the Commissioner of Internal Revenue or his duly authorized representative, and the date of acceptance must be indicated.

    1.3. The taxpayer must be furnished a copy of the waiver accepted by the BIR.

2. A waiver of the statute of limitations under the Tax Code, to a certain extent, is a derogation of the taxpayer's right to security against prolonged and unscrupulous investigations and must therefore be carefully and strictly construed.

3. A waiver of the statute of limitations is not a waiver of the right to invoke the defense of prescription. It is an agreement between the taxpayer and the BIR that the period to issue an assessment and collect the taxes due is extended to a date certain.

4. A waiver of the statute of limitations is not a unilateral act by the taxpayer or the BIR, but is a bilateral agreement between two parties."

In the Philippine Journalists case, the Supreme Court defined the nature of a waiver and discussed the rationale behind the strict compliance with the requisites in the execution of a valid Waiver of the Statute of Limitations, to wit:

> "A **waiver** of the statute of limitations under the NIRC, to a certain extent, **is a derogation of the taxpayers' right to security against prolonged and unscrupulous investigations and must therefore be carefully and strictly construe**d. The waiver of the statute of limitations is not a waiver of the right to invoke the defense of prescription as erroneously held

> by the Court of Appeals. It is an agreement between the taxpayer and the BIR that the period to issue an assessment and collect the taxes due is extended to a date certain. The waiver does not mean that the taxpayer relinquishes the right to invoke prescription unequivocally particularly where the language of the document is equivocal. For the purpose of safeguarding taxpayers from any unreasonable examination, investigation or assessment, our tax law provides a statute of limitations in the collection of taxes. Thus, **the law on prescription, being a remedial measure, should be liberally construed in order to afford such protection. As a corollary, the exceptions to the law on prescription should perforce be strictly construed**." (Emphasis supplied)

The foregoing ruling was reiterated in the more recent decision of the Supreme Court in the case of *Commissioner of Internal Revenue, vs. FMF Development Corporation*[11].

For purposes of clarity, hereunder is a reproduction of the subject first Waiver of Statute of Limitations allegedly executed by the parties:

> "WAIVER OF THE DEFENSE OF PRESCRIPTION
> UNDER THE STATUTE OF LIMITATIONS UNDER
> THE NATIONAL INTERNAL REVENUE CODE
>
> I, JGC CORPORATION - MANILA ROHQ OF 3/F, 4/F, 5/F China Bank Center, Acacia Ave. MBP MC. request for the approval by the Commissioner of Internal Revenue of my request for more time to submit the documents required in connection with the investigation/reinvestigation/ re-evaluation/ collection/enforcement of my/its **ALL INTERNAL REVENUE TAXES** for the period January to December **2003**. I/We hereby waive the defense of prescription under the statute of limitations prescribed in Section 203 and 223 and other related provisions of the National Internal Revenue Code, and consent to the assessment and/or collection of tax/taxes of the said year which may be found due after investigation/re-investigation/re-evaluation at

[11] G.R. No. 167765. June 30, 2008.

any time before or after the lapse of the period of limitations fixed by said sections of the National Internal Revenue Code, but not later than **December 31, 2007.**

The intent and purpose of this waiver is to afford the Commissioner of Internal Revenue ample time to carefully consider the legal and/or factual questions involved in the determination of the aforesaid tax liabilities. It is understood, however, that the undersigned taxpayer/taxpayer represented below, by the execution of this waiver, neither admits in advance the correctness of the assessment/assessments which may be made for the year above-mentioned nor waives the right to use any legal remedies accorded by law to secure a credit or refund of such tax that may have been paid for the same year pursuant to the provisions of Sections 204 and 229 of the National Internal Revenue Code.

The period so stated herein may be extended by subsequent waiver in accordance with existing rules and regulations of the Bureau of Internal Revenue.

Executed this 22th day of March, 2007 in Alabang, Philippines.

(Signed)
ARCELI PASCUAL - ADMIN. MANAGER
TAXPAYER OR DULY AUTHORIZED
SIGNATORY POSITION

(Signed)
Melinda C. Pineda
WITNESS

ACCEPTED BY:

JOSE MARIO BUÑAG
Commissioner of Internal Revenue

By:

(Signed)
MANUEL V. MAPOY
Revenue District Officer

RDO 053-Las Pinas-Muntinlupa	**MAR 23 2007**
OFFICE	DATE"

The Second Waiver of Statute of Limitations was written as follows:

WAIVER OF THE DEFENSE OF PRESCRIPTION
UNDER THE STATUTE OF LIMITATIONS UNDER
THE NATIONAL INTERNAL REVENUE CODE

I, **Arceli Pascual,** of **JGC CORPORATION - MANILA ROHQ** request for the approval by the Commissioner of Internal Revenue of my request for more time to submit the documents required in connection with the investigation/reinvestigation/ re-evaluation/collection enforcement of my/its **value added tax liability/refund** for the period January to December 2003. I/We hereby waive the defense of prescription under the statute of limitations prescribed in Section 203 and 223 and other related provisions of the National Internal Revenue Code, and consent to the assessment and/or collection of tax/taxes of the said year which may be found due after investigation/re-investigation/re-evaluation at any time before or after the lapse of the period of limitations fixed by said sections of the National Internal Revenue Code, but not later than **December 31, 2008.**

The intent and purpose of this waiver is to afford the Commissioner of Internal Revenue ample time to carefully consider the legal and/or factual questions involved in the determination of the aforesaid tax liabilities. It is understood, however, that the undersigned taxpayer/taxpayer represented below, by the execution of this waiver, neither admits in advance the correctness of the assessment/assessments which may be made for the year above-mentioned nor waives the right to use any legal remedies accorded by law to secure a credit or refund of such tax that may have been paid for the same year pursuant to the provisions of Sections 204 and 229 of the National Internal Revenue Code.

The period so stated herein may be extended by subsequent waiver in accordance with existing rules and regulations of the Bureau of Internal Revenue.

Executed this 15th day of December, 2007 in Alabang, Philippines.

(Signed)
ARCELI PASCUAL ROHQ ADMIN MANAGER
TAXPAYER OR DULY AUTHORIZED
SIGNATORY/POSITION

(Signed)
Ma. Joanna Mascarenas
WITNESS

ACCEPTED BY:

Commissioner of Internal Revenue

JGC PHILIPPINES, INC.
Reception
Received
Sep 22, 2008
BY: Cristy Concepcion

By:

(Signed)
RAUL VICENTE L. RECTO
Revenue District Officer

______________________	**12/17/07**
OFFICE	DATE

Upon a careful examination of the subject Waivers, this Honorable Court finds the same without any binding effect on the petitioner, hence, not effectively tolling the prescriptive period for the subject assessment.

The First Waiver was defective on the following respects:

1. The First Waiver failed to follow the required format prescribed under RMO NO. 20-90.

2. The First Waiver failed to specify the types of tax and their respective amounts of deficiency due.

A perusal of the second Waiver reveals the following legal infirmities:

1. The Second Waiver failed to follow the required format prescribed under RMO NO. 20-90.

2. The Second Waiver failed to specify the respective amounts of deficiency due.

3. A copy of the Second Waiver was received by petitioner on September 22, 2008, through Ms. Cristy Concepcion, receptionist of JGC Philippines, Inc.

Both First and Second Waivers fell short in its compliance with the aforementioned rules. It is settled that for a waiver to be considered as valid, it has to be executed properly by the taxpayer, strictly in accordance with the form prescribed by the rules; duly accepted by the CIR and a copy of the said accepted waiver should be furnished to the taxpayer within the prescribed period.

The First Waiver failed to specify the types of deficiency tax and the respective amounts due. Considering that a waiver constitutes a derogation of taxpayer's protection against prolonged and unscrupulous investigation, law and jurisprudence provide that a waiver should be strictly construed. Deviation from the prescribed form for failing to state specifically the type of tax and the amount of alleged deficiency is a defect in the waiver that cannot be taken lightly. Considering the aforementioned defects in the First Waiver, the respondent's period to assess/collect was not extended.

The Second Waiver was defective as well for failing to state the amount of alleged deficiency tax due, in violation of the prescribed form. Furthermore, a review of the Second Waiver reveals that the copy of the accepted waiver was received not by Ms. Pascual who is the authorized representative of petitioner, but by Ms. Concepcion, the receptionist of petitioner. Both RMO No. 20-90 and RMC No. 06-05 stated that in order to be valid and binding, the taxpayer must be furnished a copy of the waiver accepted by the BIR. It is a given that the person receiving the copy of such waiver for taxpayer should be authorized to do so. Also, the said copy was furnished to Ms. Concepcion only on September 22, 2008, well beyond the period that it seeks to extend, assuming that the first extension was valid. Therefore, at the time petitioner supposedly received its copy of the accepted Second Waiver, the period had already lapsed and the time for respondent to assess or collect taxes had already prescribed.

With these lapses on the First and Second Waivers, effectively, respondent's period to assess was not extended. A waiver, being void from its inception, does not give rise to a right which respondent may exercise; it was as if no waiver to extend the period to assess was ever executed.[12] Consequently, the three-year prescriptive period was not tolled or extended and continued to run until April 15, 2007.

With respondent's failure to issue the assessment notices within three (3) years from the date petitioner filed its income tax returns, in view of the invalidity of both the First and Second Waivers of the Statute of Limitations, her period to assess had already prescribed. Effectively, the December 8, 2008 Final and Assessment Notice for deficiency taxes issued against petitioner is void for having been issued beyond the prescriptive period allowed by law.

In view of the foregoing, this Court deems it no longer necessary to resolve the factual issues raised by the parties.

---

[12] Philippine Hoteliers, Inc. vs. Commissioner of Internal Revenue, C.T.A. Case No. 6985, March 9, 2009.

WHEREFORE, the instant Petition for Review is hereby **GRANTED** and the assessments issued against petitioner for deficiency income tax for the taxable period 2003 in the aggregate amount of TWO MILLION FOUR HUNDRED THIRTY SEVEN THOUSAND THREE HUNDRED FIFTY-FIVE AND 2/100 PESOS (P2,437,355.02) are hereby **CANCELLED** and **WITHDRAWN** for being issued beyond the prescriptive period allowed by law. Accordingly, respondent's Final Decision on Disputed Assessment issued on August 26, 2009 is hereby **REVERSED** and **SET ASIDE** for having been issued pursuant to an invalid assessment.

SO ORDERED.

CAESAR A. CASANOVA
Associate Justice

WE CONCUR:

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

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
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's Division.

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Acting Presiding Justice
Chairperson, Second Division