REPUBLIC OF THE PHILIPPINES

Court of Tax Appeals

QUEZON CITY

Special Third Division

PILIPINAS SHELL PETROLEUM CORPORATION,
Petitioner,

- *versus* -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 7871

Members:

BAUTISTA, and
COTANGCO-MANALASTAS, *JJ.*

Promulgated:

DEC 3 2013

ABFuroral 9:32 a.m.

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DECISION

BAUTISTA, J.:

The Petition for Review, filed pursuant to Section 7(a)(2)[1] of Republic Act ("RA") No. 1125,[2] as amended by RA No. 9282,[3] and RA No. 9503,[4] seeks the refund or issuance of a tax credit certificate for the amount of Ninety Million Two Hundred Seventy Two Thousand Six Hundred Nineteen and 48/100 Pesos (Php90,272,619.48), representing

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[1] Sec. 7. *Jurisdiction*. – The CTA shall exercise:
(a) Exclusive appellate jurisdiction to review by appeal, as herein provided:
(1) xxx
(2) Inaction by the Commissioner of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue, where the National Internal Revenue Code provides a specific period for action, in which case the inaction shall be deemed a denial.

[2] "An Act Creating the Court of Tax Appeals, as amended by Republic Act No. 9282 and Republic Act No. 9503."

[3] "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 of Republic Act No. 1125, as amended Otherwise Known as the Law Creating The Court of Tax Appeals and for Other Purposes," April 23, 2004

[4] "An Act Enlarging the Organizational Structure of the Court of Tax Appeals, Amending for the Purpose Certain Sections of the Law Creating the Court of Tax Appeals, Amending for the Purpose Certain Sections of the Law Creating the Court of Tax Appeals, and for Other Purposes," July 5, 2008.

excise taxes paid on Jet A-1 fuel sold to tax exempt international air carriers for the period covering March 2 to 31, 2007.[5]

FACTS OF THE CASE

Petitioner is a corporation organized and existing under the laws of the Philippines with office address at Shell House, 156 Valero Street, Salcedo Village, 1227 Makati City.[6]

On the other hand, respondent, is the duly appointed Commissioner of Internal Revenue who holds office at the BIR National Office Building located at Agham Road, Diliman, Quezon City.[7]

Petitioner is engaged, among others, in the business of manufacturing, processing, treating and refining petroleum for the purpose of producing marketable products and by-products and the subsequent sale thereof. Petitioner also imports finished Jet A-1 fuel.[8]

Petitioner filed a formal claim for refund or tax credit with the Large Taxpayers Audit and Investigation Division II of the BIR on July 4, 2008, seeking the recovery of excise taxes paid on Jet A-1 fuel sold to tax exempt international air carriers for the period March 2 to 31, 2007 in the aggregate amount of Php90,272,619.48, computed as follows:[9]

Description	Volume in Liters	Excise Tax Rate	Amount
Sale to international carriers of Philippine or foreign registry pursuant to Sec. 135 of the 1997 Tax Code	24,597,444	3.67	Php90,272,619.48
	24,597,444		Php90,272,619.48

[5] *Records*, pp. 1-56, with Annexes "A" to "E-2."
[6] *Id.*, at p. 100; Joint Stipulation of Facts and Issues, I. Stipulation of Facts, paragraph 1.
[7] *Id.*, at p. 100; *Ibid.*, par. 2.
[8] *Id.*, at pp. 100-101; *Ibid.*, par. 3.
[9] *Id.*, at p. 101; *Ibid.*, par. 5.

Up to this date, petitioner's claim for refund or tax credit is still pending action by respondent.[10]

Hence, petitioner filed this Petition for Review on February 12, 2009.[11]

On April 13, 2009, respondent filed her Answer,[12] interposing the following Special and Affirmative Defenses:

> "4. Petitioner did not file complete documents on its administrative claim for refund, as per respondent's revenue officer findings on the evaluation of the documents submitted. This fact was clearly shown in respondent's letter dated February 27, 2009 (Page 01968, BIR Records) which was received by petitioner's representative, Ariel Antonio on March 5, 2009. In said respondent's letter, petitioner was informed that respondent will disallow its claim for refund for lack of factual/legal basis for its failure to submit the cited documents in his letter.
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> 5. Petitioner failed miserably to show that the total amount of Php90,272,619.48 claimed as excise taxes paid on Jet A-1 sold to tax exempt international air carriers for the period March 2 to 31, 2007 was erroneously or illegally collected, or the same was properly documented.
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> 6. Taxes paid and collected are presumed to have been paid in accordance with law; hence, not refundable.
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> 7. It is incumbent upon petitioner to show that it has complied with the provisions of Section 204 in relation to Section 229 of the Tax Code.
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> 8. To be entitled to exemption from excise tax under Section 135 of the NIRC of 1997, it is incumbent upon petitioner to show that it complied with the following essential requirements: (i) the petroleum

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[10] *Id.*; *Ibid.*, par. 6.
[11] *Id.*; *Ibid.*, par. 8.
[12] *Id.*, at pp. 70-73.

products are sold to an international carrier for use and consumption outside the Philippines; (ii) the petroleum products sold to these international carriers shall be stored in a bonded storage tank and may be disposed of only in accordance with the rules and regulations to be prescribed by the Secretary of Finance, upon recommendation of the Commissioner of Internal Revenue; and (iii) the petroleum products are sold to exempt entities or agencies covered by tax treaties, conventions and other international agreements for their use and consumption, provided that the country of said foreign international carrier or exempt entities or agencies exempts from similar taxes petroleum products sold to Philippine carriers, entities, or agencies.

[9.] In an action for tax refund/credit, the onus probandi of proof is on the taxpayer to establish its right to refund and failure to adduce sufficient proof is fatal to the action for tax refund/credit;

[10.] Claims for refund are strictly construed against the claimant for the same partake the nature of exemption from taxation (*Commissioner of Internal Revenue vs. Ledesma, G. R. No. L-13509, January 30, 1970, 31 SCRA 95*) and as such, they are looked upon with disfavor (*Western Minolco Corporation vs. Commissioner of Internal Revenue, 124 SCRA 121*)."

On June 2, 2009, the parties submitted their Joint Stipulation of Facts and Issues.[13]

Petitioner presented testimonial and documentary evidence.[14] Respondent manifested that she will no longer present any evidence as there is no status report on the administrative claim filed by of petitioner.[15]

On February 20, 2013,[16] the Court resolved to submit the case for decision, taking into consideration the "Memorandum,"[17] filed by

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[13]*Id., at* pp. 100-103.
[14]*Id.*, at pp. 528-1162.
[15]*Id.*, at p. 1249.
[16] *Id.*, at pp. 1324-1325.

petitioner on December 21, 2012, and the "Memorandum,"[18] filed by respondent on January 21, 2013.

Hence, this Decision.

ISSUES

As stipulated by the parties, the issues for the Court's consideration are:[19]

> 1. WHETHER OR NOT PETITIONER HAS COMPLIED WITH THE REQUIREMENTS UNDER SECTION 229 OF THE NATIONAL INTERNAL REVENUE CODE OF 1997 FOR THE RECOVERY OF INTERNAL REVENUE TAXES THAT HAVE BEEN ERRONEOUSLY, WRONGFULLY, ILLEGALLY OR EXCESSIVELY ASSESSED OR COLLECTED; and
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> 2. WHETHER OR NOT PETITIONER IS ENTITLED TO THE RECOVERY OF EXCISE TAXES PAID ON JET A-1 FUEL SOLD TO TAX-EXEMPT INTERNATIONAL AIR CARRIERS FOR THE PERIOD MARCH 2 to 31, 2007.

RULING OF THE COURT

On the first issue, Sections 204 and 229 of the 1997 NIRC, as amended, are pertinent in resolving the instant case, to wit:

> SEC. 204. *Authority of the Commissioner to Compromise, Abate and Refund or Credit Taxes.* — The Commissioner may —
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> xxx xxx xxx
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> (C) Credit or refund taxes erroneously or illegally received or penalties imposed without authority, refund the value of internal revenue stamps when they are

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[17] *Id.*, at pp. 1252-1295.
[18] *Id.*, at pp. 1298-1314.
[19] *Id.*, at p. 102; Joint Stipulation of Facts and Issues, II. Stipulation of Issues.

> returned in good condition by the purchaser, and, in his discretion, redeem or change unused stamps that have been rendered unfit for use and refund their value upon proof of destruction. No credit or refund of taxes or penalties shall be allowed unless the taxpayer files in writing with the Commissioner a claim for credit or refund within two (2) years after the payment of the tax or penalty: *Provided, however,* That a return filed showing an overpayment shall be considered as a written claim for credit or refund.
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> xxx xxx xxx
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> Sec. 229. *Recovery of Taxes 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 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.

From the foregoing, in order to be entitled to a refund of erroneously or illegally collected tax, the following requisites must be present:[20]

> 1) That there must be an erroneous or illegal collection of tax, or a penalty collected without authority, or sum excessively or wrongfully collected;

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[20]*Pilipinas Shell Petroleum Corporation vs. Commissioner of Internal Revenue,* CTA Case No. 7731, September 7, 2012.

2) That the claim for refund has been duly filed with the Commissioner, within two (2) years after the payment of tax or penalty; and

3) That the suit or proceeding is instituted with this Court within two (2) years from the date of payment of the tax or penalty.

In a recovery of internal revenue taxes, or sums erroneously, excessively, illegally or wrongfully collected, the term erroneous or illegal tax has been defined by the Supreme Court in the case of *Commissioner of Internal Revenue vs. Pilipinas Shell Petroleum Corporation*,[21] as: "one levied without statutory authority, or upon property not subject to taxation or by some officer having no authority to levy the tax, or one which is some other similar respect is illegal."

And in determining petitioner's compliance with the first requisite — that the claimed excise taxes in the amount of P90,272,619.48 were erroneously or illegally paid — the records show that petitioner is engaged in the business of processing, treating and refining petroleum for the purpose of producing marketable products and by-products and the subsequent sale thereof;[22] that it manufactures Jet A-1 fuel primarily for sale and delivery to foreign and domestic air carriers and other customers;[23] that on February to March 2007, it imported Jet A-1 fuel through its refinery in Tabangao, Batangas ("Tabangao Refinery"), and accordingly, paid to the Bureau of Customs in Batangas excise taxes at the rate of P3.67 per liter on the imported Jet A-1 fuel. The details of petitioner's importation and payment of excise taxes are as follows:[24]

Exhibits	Arrival Date	IEIRD No.	Date	Volume in Liters	Amount of Excise Taxes Paid	Date of Final Payment
"A"[25]	Feb. 13, 2007	77758423	March 9, 2007	9,645,374	35,398,523.00	March 9, 2007
"B"[26]	March 9, 2007	77357847	April 4, 2007	12,896,868	47,331,505.56	April 4, 2007

[21] G.R. No. 188497, April 25, 2012, 671 SCRA 241, citing BLACK'S LAW DICTIONARY, Fifth Edition, p. 486.
[22] *Records*, pp. 100-101; Joint Stipulation of Facts and Issues, I. Stipulation of Facts, paragraph 3.
[23] *Id.*, at p. 2; Petition for Review, par. 4.
[24] *Id.*, at pp. 2-3; *Ibid.*, par. 6.
[25] *Id.*, at p. 589.
[26] *Id.*, at p. 627.

				22,542,242	82,730,029.56[27]	

Likewise, that within the same period February to March 2007, petitioner purchased imported Jet A-1 fuel from PTT Philippines Trading Corporation ("PTT") at the Subic Bay Freeport Zone, and correspondingly paid the Bureau of Customs in Subic excise taxes at the rate of P3.67 per liter on the imported Jet A-1 fuel. The details of its importation and payment of excise taxes are as follows:

Exhibits	Arrival Date	IEIRD No.	Date	Volume in Liters	Amount of Excise Taxes Paid	Date of Final Payment
"C"[28]	March 6, 2007	78696353	March 6, 2007	2,431,005	8,921,788.00	April 4, 2007
"D"[29]	March 9, 2007	79039326	March 9, 2007	2,169,780	7,963,093.00	April 4, 2007
				4,600,785	16,884,881.00	

The importations of Jet A-1 fuel are supported by the following documents:

a. Import Entry and Internal Declaration ("IEIRD");[30]
b. Import Entry Declaration ("IED");[31]
c. Certificate of Quantity Received ("CQR");[32]
d. Tax Invoice;[33]
e. Tanker Bill of Lading;[34]
f. Equitable PCI Bank Official Receipt;[35] and
g. Authority to Release Imported Goods ("ATRIG");[36]

Of the aforementioned imported and locally purchased Jet A-1 fuel in the total of 24,597,444 liters, petitioner avers that it sold the same to various international airlines from March 2 to 31, 2007 for their use or consumption outside the Philippines,[37] and thus, is exempt from excise tax pursuant to Section 135 of the 1997 NIRC, as amended. Petitioner further posits that since it had already paid excise taxes on the imported Jet A-1 fuel that it sold to exempt international carriers, then said excise

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[27] The correct amount is P82,730,028.56.
[28] *Id.*, at p. 661.
[29] *Id.*, at p. 684.
[30] Exhibits "A," "B," "C," and "D."
[31] Exhibits "A-1," and "B-1."
[32] Exhibits "A-2," "B-2," and "D-4."
[33] Exhibits "A-5," and "B-5."
[34] Exhibits "A-4," "B-4," "C-4," and "D-5."
[35] Exhibits "A-7-1," "A-7-2," "A-10," "A-12," "B-5-1," "B-5-2," B-10," and "B-12."
[36] Exhibits "A-6," "B-7," "C-7," and "D-8."
[37] *Records*, p. 4; Petition for Review, par. 9.

taxes paid partake the nature of erroneously or illegally collected taxes, and that it is entitled to a refund in the amount of P90,272,619.48,[38] computed as follows:

	VOLUME IN LITERS
CUSTOMERS	**TOTAL VOLUME**
Philippine Airlines	3,094,690
Air Asia	453,537
Asiana Airlines	1,812,780
China Airlines	1,048,723
China Southern	287,360
Japan Airlines	3,477,550
Jet Star Asia	325,388
Korea Air	2,646,990
Malaysian Airlines	712,811
Royal Brunei Airlines	208,560
Qantas Airlines	933,060
Qantas Airways	2,867,100
Singapore Airlines	2,372,900
UPS	4,355,995
TOTAL AVIATION SALES	**24,597,444**
Excise Tax Rate	**3.67**
TOTAL EXCISE TAX	**90,272,619.48**

The Court, however, takes judicial notice of a similar and recent case, wherein the Supreme Court has ruled that Section 135(a) of the 1997 NIRC, as amended, refers to tax exemption granted to international air carriers and not to the seller or manufacturers of petroleum products, to wit:[39]

> "Considering that the excise taxes attaches to petroleum products 'as soon as they are in existence as such,' there can be no outright exemption from the payment of excise tax on petroleum products sold to international carriers. The sole basis then of respondent's claim for refund is the express grant of excise tax exemption in favour of international carriers under Sec. 135(a) for their purchases of locally manufactured petroleum products. Pursuant to our ruling in *Philippine Acetylene*, a tax exemption being enjoyed by the buyer cannot be the basis of a claim for tax exemption by

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[38] *Id.; Ibid.*

[39] *Commissioner of Internal Revenue vs. Pilipinas Shell Petroleum Corporation*, G.R. No. 188497, April 25, 2012, 671 SCRA 241.

the manufacturer or seller of the goods for any tax due to it as the manufacturer or seller. The excise tax imposed on petroleum products under Sec. 148 is the direct liability of the manufacturer who cannot thus invoke the excise tax exemption granted to its buyers who are international carriers.

In *Maceda v. Macaraig, Jr.*, the Court specifically mentioned excise tax as an example of an indirect tax where the tax burden can be shifted to the buyer:

> On the other hand, 'indirect taxes are taxes primarily paid by persons who can shift the burden upon someone else.' For example, the excise and *ad valorem* taxes that the oil companies pay to the Bureau of Internal Revenue upon removal of petroleum products from its refinery can be shifted to its buyer, like the NPC, by adding them to the 'cash' and/or 'selling price.'

An excise tax is basically an indirect tax. Indirect taxes are those that are demanded, in the first instance, from, or are paid by, one person in the expectation and intention that he can shift the burden to someone else. Stated elsewise, indirect taxes are taxes wherein the liability for the payment of the tax falls on one person but the burden thereof can be shifted or passed on to another person, such as when the tax is imposed upon goods before reaching the consumer who ultimately pays for it. When the seller passes on the tax to his buyer, he, in effect, shifts the tax burden, not the liability to pay it, to the purchaser as part of the price of goods sold or services rendered.

Further, in *Maceda v. Macaraig, Jr.*, the Court ruled that because of the tax exemptions privileges being enjoyed by NPC under existing laws, the tax burden may not be shifted to it by the oil companies who shall pay for fuel oil taxes on oil they supplied to NPC. Thus:

> In view of all the foregoing, the Court rules and declares that the oil companies which supply bunker fuel oil to NPC have to pay the taxes imposed upon said bunker fuel oil sold to NPC. By the very nature of indirect taxation, the economic burden of such taxation is expected to

> be passed on through the channels of commerce to the user or consumer of the goods sold. Because, however, the NPC has been exempted from both direct and indirect taxation, the NPC must be held exempted from absorbing the economic burden of indirect taxation. This means, on the one hand, that the oil companies which wish to sell to NPC absorb all or part of the economic burden of the taxes previously paid to BIR, which they could shift to NPC if NPC did not enjoy exemption from indirect taxes. This means also, on the other hand, that the NPC may refuse to pay that part of the 'normal' purchase price of bunker fuel oil which represents all or part of the taxes previously paid by the oil companies to BIR. If NPC nonetheless purchases such oil from the oil companies – because to do so may be more convenient and ultimately less costly for NPC than NPC itself importing and hauling and storing the oil from overseas – NPC is entitled to be reimbursed by the BIR for that part of the buying price of NPC which verifiably represents the tax already paid by the oil company-vendor to the BIR.

In the case of international air carriers, the tax exemption granted under Sec. 135(a) is based on 'a long-standing international consensus that fuel used for international air services should be tax-exempt.' The provisions of the 1944 Convention of International Civil Aviation or the 'Chicago Convention,' which form binding international law, requires the contracting parties not to charge duty on aviation fuel already on board any aircraft that has arrived in their territory from another contracting state. Between individual countries, the exemption of airlines from national taxes and customs duties on a range of aviation-related goods, including parts, stores and fuel is a standard element of the network of bilateral 'Air Service Agreements.' Later, a Resolution issued by the International Civil Aviation Organization (ICAO) expanded the provision as to similarly exempt from taxes all kinds of fuel taken on board for consumption by an aircraft from a contracting state in the territory of another contracting State departing for the territory of any other State. Though initially aimed at establishing uniformity of taxation among parties to the treaty to prevent double taxation, the tax exemption now generally applies to fuel used in international travel by both domestic and foreign carriers.

xxx xxx xxx

Contrary to respondent's assertion that the above amendment to the former provision of the 1977 Tax Code supports its position that it was not liable for excise tax on the petroleum products sold to international carriers, we find that no such inference can be drawn from the words used in the amended provision or its introductory part. Founded on the principles of international comity and reciprocity, P.D. No. 1359 granted exemption from payment of excise tax but only to foreign international carriers who are allowed to purchase petroleum products free of specific tax provided the country of said carrier also grants tax exemption *to Philippine carriers.* Both the earlier amendment in the 1977 Tax Code and the present Sec. 135 of the 1997 NIRC did not exempt the oil companies from the payment of excise tax on petroleum products manufactured and sold by them to international carriers.

Because an excise tax is a tax on the manufacturer and not on the purchaser, and there being no express grant under the NIRC of exemption from payment of excise tax to local manufacturers of petroleum products sold to international carriers, and absent any provision in the Code authorizing the refund or crediting of such excise taxes paid, the Court holds that Sec. 135(a) should be construed as prohibiting the shifting of the burden of the excise tax to the international carriers who buys petroleum products from the local manufacturers. Said provision thus merely allows the international carriers to purchase petroleum products without the excise tax component as an added cost in the price fixed by the manufacturers or distributors/sellers. Consequently, the oil companies which sold such petroleum products to international carriers are not entitled to a refund of excise taxes previously paid on the goods."

Thus, applying the foregoing, the excise taxes paid on Jet A-1 fuel sold to international air carriers for the period covering February to

March 2007, in the total amount of P90,272,619.48, cannot be considered erroneously or illegally paid as ascribed in Section 229,[40] in relation to Section 204[41] of the 1997 NIRC, as amended, as petitioner is statutorily liable to pay the said excise taxes pursuant to Section 148(g) of the 1997 NIRC,[42] as amended.

Furthermore, time and again, it was ruled by the Supreme Court that "tax refunds are in the nature of tax exemptions which result to loss of revenue for the government. The person claiming an exemption from tax payments rests the burden of justifying the exemption by words too plain to be mistaken and too categorical to be misinterpreted, it is never presumed nor be allowed solely on the ground of equity. These exemptions, therefore, must not rest on vague, uncertain or indefinite inference, but should be granted only by a clear and unequivocal provision of law on the basis of language too plain to be mistaken. Such exemptions must be strictly construed against the taxpayer, as taxes are the lifeblood of the government."[43]

Thus, applying the foregoing doctrine, petitioner cannot simply claim refund by mere inferences. There must be an express grant under

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[40] Sec. 229. *Recovery of Taxes 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 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.

[41] SEC. 204. *Authority of the Commissioner to Compromise, Abate and Refund or Credit Taxes.* — The Commissioner may —

xxx xxx xxx

(C) Credit or refund taxes erroneously or illegally received or penalties imposed without authority, refund the value of internal revenue stamps when they are returned in good condition by the purchaser, and, in his discretion, redeem or change unused stamped that have been rendered unfit for use and refund their value upon proof of destruction. No credit or refund of taxes or penalties shall be allowed unless the taxpayer files in writing with the Commissioner a claim for credit or refund within two (2) years after the payment of the tax or penalty: *Provided, however,* That a return filed showing an overpayment shall be considered as a written claim for credit or refund.

[42] Sec. 148. *Manufactured Oils and Other Fuels.* - There shall be collected on refined and manufactured mineral oils and motor fuels, the following excise taxes which shall attach to the goods hereunder enumerated as soon as they are in existence as such:

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(g) Aviation turbo jet fuel, per liter of volume capacity, Three pesos and sixty seven centavos (P3.67); xxx.

[43] *Commissioner of Internal Revenue vs. Pilipinas Shell Petroleum Corporation,* G.R. No. 188497, April 25, 2012, 671 SCRA 241.

the 1997 NIRC, as amended, exempting it. In the absence of which, We rule to deny petitioner's claim.

WHEREFORE, the instant Petition for Review is hereby **DENIED** for lack of merit.

SO ORDERED.

LOVELL R. BAUTISTA
Associate Justice

I CONCUR:

AMELIA R. COTANGCO-MANALASTAS
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.

LOVELL R. BAUTISTA
Associate Justice
Chairperson

CERTIFICATION

Pursuant to Section 13 of Article VIII of the Constitution, and the Division Chairperson's Attestation, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

ROMAN G. DEL ROSARIO
Presiding Justice