REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA EB NO. 3151 (CTA CASE NO. 10661)**
	Members:
-versus-	**Present: Ringpis-Liban,** *P.J.,* **Bacorro-Villena, Modesto-San Pedro, Reyes-Fajardo, Cui-David, Ferrer-Flores,** ***and*** **Angeles,** *JJ.*
DIAMOND DRILLING CORPORATION OF THE PHILIPPINES, *Respondent.*	**Promulgated:** MAY 04 2026 3:40

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DECISION

RINGPIS-LIBAN, P.J.:

Before this Court is the Petition for Review filed by petitioner within the extended period on May 30, 2025[1] assailing the Decision dated January 20, 2025[2] and April 24, 2025,[3] promulgated by Third Division of this Court in CTA Case No. 10661 entitled *Diamond Drilling Corporation of the Philippines vs. Commissioner of Internal Revenue.*

The dispositive portion of the Decision reads:

> "**WHEREFORE**, in light of the foregoing considerations, the present the present *Petition for Review* is **GRANTED**.

[1] Rollo, CTA EB No. 3151, pp. 7-15, with Annexes.
[2] Ibid., pp. 17-40.
[3] Ibid., pp.42-45.

Accordingly, respondent's Warrant of Distraint and/or Levy dated August 26, 2021 is **LIFTED** and **SET ASIDE**.

Moreover, for being void, the deficiency VAT assessment issued against petitioner, the total amount of P6,301,195.74, inclusive of interest, for the period January 1, 2018 to June 30, 2018, is **CANCELLED** and **SET ASIDE**.

SO ORDERED."

The dispositive portion of the Resolution dated April 24, 2025 reads:

"**WHEREFORE**, respondent's *Motion for Reconsideration* is hereby **DENIED** for lack of merit.

SO ORDERED."

THE PARTIES

Petitioner is the duly appointed Commissioner of Internal Revenue who holds office at the Bureau of Internal Revenue (BIR) National Office Building at Agham Road, Diliman, Quezon City and is being represented in this case by the Legal Officers of the Legal Division, BIR, Revenue Region 8A-Makati, with office address at 36th Floor Exportbank Plaza, Sen. Gil Puyat Ave. corner Chino Roces Ave., Makati City.

Respondent Diamond Drilling Corporation of the Philippines is a corporation organized and existing under the law of the Philippines, with address at 20th Floor, Lepanto Building, 8747 Paseo de Roxas, Makati City.[4]

THE FACTS

The facts of the case as found by the Court in Division are as follows:[5]

"On October 17, 2018, petitioner[6] received the Letter of Authority (LOA) SN: eLA201500088201 (LOA-V08-2018-00000446) dated October 10, 2018, authorizing Revenue Officer (RO) Airene Espanto and Group Supervisor Ricaredo Balderas of Revenue Region No. 008 – Makati City to examine petitioner's

[4] Decision, p. 2.
[5] Decision, pp. 19-23, citations omitted.
[6] Respondent herein.

books of accounts and other accounting records for VAT for the period January 1, 2018 to June 30, 2018.

On June 18, 2019, petitioner received the *Notice for Informal Conference* (NIC) dated June 7, 2019, with attached *Summary of Findings* and *Details of Discerepancy.*

On July 17, 2019, petitioner submitted documents to reconcile the BIR's assessment for deficiency VAT as contained in the NIC.

Thereafter, on March 11, 2020, petitioner received the *Preliminary Assessment Notice* (PAN) dated March 10, 2020 with attached Details of Discrepancies from the respondent,[7] finding it liable for deficiency VAT amounting to P6,089,434.47, inclusive of interest, for the 1st semester of the taxable year 2018, xxx xxx

On July 14, 2020, respondent issued a Formal Letter of Demand (FLD) with *Details of Discrepancies,* with Assessment Notice No. VT-ELA88201-18-20-0065, signed by Regional Director Glen A. Geraldino of Revenue Region No. 8B – South NCR, finding petitioner liable for VAT in the amount of P6,301,195.74, inclusive of interest, for the 1st semester of the taxable year 2018, xxx xxx

Thereafter, the BIR issued the questioned WDL dated August 26, 2021, and the same was constructively served to the petitioner on September 30, 2021.

Petitioner filed its Petition for Review with Prayer for the Issuance of a Temporary Restraining Order and/or Writ of Preliminary Injunction on November 2, 2021. The case was initially raffled to this Court's First Division.

Petitioner's *Prayer for the Issuance of a Temporary Restraining Order and/or Writ of Preliminary [Injunction]* was initially set for hearing on January 20, 2022, but was reset to February 15, 2022, and later reset to, and held on, March 10, 2022. Relative thereto, petitioner presented its witness, Mr. Michael Angelo E. Alberto, its Accounting Officer, who testified on direct examination by way of a Judicial Affidavit.

[7] Petitioner herein.

During the March 10, 2022 hearing, the Court likewise directed the parties to appear before the Philippine Mediation Center-Court of Tax Appeals (PMC-CTA) on April 19, 2022 at 10:00 a.m., pursuant to A.M. No. 11-1-5-SC-PHILJA (Re: Interim Guidelines for Implementing Mediation in the Court of Tax Appeals. However, the PMC-CTA later issued the *No Agreement to Mediate* dated April 19, 2022, stating that the parties decided not to have their case mediated.

Petitioner's Formal Offer of Evidence was filed on March 25, 2022, to which respondent posted his *Comment (To Petitioner's Formal Offer of Evidence dated March 25, 2022)* on April 1, 2022. In the Resolution dated May 24, 2022, the Court admitted all of petitioner's offered exhibits, and granted petitioner's *Prayer for the Issuance of a Temporary Restraining Order and/or Writ of Preliminary [Injunction]* treating the same as a Motion for Suspension of Collection of Taxes, subject to the posting of a cash or surety bond equivalent to the amount claimed.

Considering that petitioner failed to post a cash or surety bond as directed in the Resolution dated May 24, 2022, the Court in the Resolution dated July 5, 2022, withdrew and set aside the granting of petitioner's *Motion for Suspension of Collection of Taxes* under the Resolution dated May 24, 2022.

Petitioner then filed a *Motion for Partial Reconsideration of the Honorable Court's Order dated 24 May 2022* on June 24, 2022, while respondent failed to file comment thereto. In the Resolution dated October 3, 2022, the Court denied petitioner's Motion on the ground of mootness.

On April 13, 2022, respondent posted his Motion to Admit Answer with Manifestation, while petitioner failed to file comment thereto. In the Resolution dated July 5, 2022, the Court granted the Motion and admitted the attached *Answer (With Special and Affirmative Defenses with Grounds to Dismiss for Lack of Jurisdiction)*, xxx xxx.

Respondent transmitted the BIR records of the present case on July 4, 2022, consisting of 440 pages in one (1) folder.

The Pre-Trial Conference was initially set on September 22, 2022, but upon petitioner's *Urgent Motion to Reset Hearing* filed on September 8, 2022, was reset to, and held on November 10, 2022. Prior thereto, *Petitioner's Pre-Trial Brief* was filed on November 3, 2022, while *Respondent's Pre-Trial Brief with Manifestation* was submitted on November 4, 2022.

In the Resolution dated January 6, 2023, for failure of the parties to file their Joint Stipulation of Facts and Issues, the Court held that the parties' right to enter into admissions and is deemed waived, and that the Pre-Trial is terminated. The Pre-Trial Order dated February 10, 2023 was then issued.

Trial then ensued, with both parties presenting and offering their respective documentary and testimonial evidence.

xxx xxx xxx

The present case was submitted for decision on January 31, 2024."

On January 20, 2025, the Court in Division issued the assailed Decision.

On February 4, 2025, petitioner filed by registered mail his Motion for Reconsideration[8] seeking reconsideration of the Decision dated January 20, 2025.

On February 12, 2025, respondent filed its Comment/Opposition on the Motion for Reconsideration.[9]

On April 24, 2025, the Court in Division issued the assailed Resolution.

On May 16, 2025, the Court *En Banc* received petitioner's "Motion for Extension of Time to File Petition for Review,"[10] praying for an extension of fifteen (15) days from May 17, 2025 or until June 1, 2025, within which to file the Petition for Review.

On May 30, 2025, petitioner filed the instant Petition for Review.[11]

On July 2, 2025, the Court *En Banc* issued a Minute Resolution,[12] ordering petitioner to transmit thru email, a Portable Document Format (PDF) copy of the Petition for Review, within five (5) days from notice, pursuant to CTA *En Banc* Resolution No. 8-2024.

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[8] Docket, CTA Case No. 10661, pp. 493-502.
[9] Ibid., pp. 510-517.
[10] CTA EB No. 3151, pp. 1-4.
[11] Ibid., pp.7-15, with Annexes.
[12] Ibid., p. 61.

On July 4, 2025, the Court *En Banc* received the email transmittal[13] of petitioner's Petition for Review.

On September 12, 2024, the Court *En Banc* issued a Minute Resolution[14] noting the email transmittal of petitioner's Petition for Review dated July 4, 2025, and ordering respondent to file Comment/Opposition on the Petition for Review, not a Motion to Dismiss, within five (5) days from notice.

On September 23, 2025, the Court *En Banc* received respondent's "Comment/Opposition (On Petitioner's Petition for Review)."[15]

On October 16, 2025, the Court *En Banc* issued a Minute Resolution[16] which noted respondent's "Comment/ Opposition (On Petitioner's Petition for Review)" and referred the case to the Philippine Mediation Center-Court of Tax Appeals (PMC-CTA) for mediation pursuant to Section II of the *Interim Guidelines for Implementing Mediation in the Court of Tax Appeals.*

On November 20, 2025, the Court *En Banc* received "PMC-CTA Form 6-No Agreement to Mediate"[17] stating that the parties decided not to have their case mediated by PMC-CTA.

On December 10, 2025, the Court *En Banc* issued a Minute Resolution[18] which noted the "PMC-CTA Form 6-No Agreement to Mediate" and ordered the instant case submitted for decision.

THE ISSUE

"Whether or not the Court in Division erred in cancelling the deficiency VAT assessment in view of the violation of respondent's right to due process."

THE ARGUMENTS

Petitioner claims the FLD/FAN was validly served to respondent's registered address. The FLD/FAN dated July 14, 2020 was served by mail to petitioner's registered address at 344 South Superhighway, Sunvalley, Parañaque City considering the taxpayer cannot be found at its registered address. This address was the one on record with Revenue District Office (RDO) No. 52 – Parañaque at the time of issuance. Respondent only updated its BIR registration

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[13] Ibid., p. 62.
[14] Ibid., p. 63.
[15] Ibid., pp. 65-77.
[16] Ibid., p. 78.
[17] Ibid., p. 94.
[18] Ibid., p. 95.

on January 5, 2021, transferring to RDO No. 50 – South Makati and reflecting a new address at 20th Floor, Lepanto Building, Paseo de Roxas, Makati City. Thus, at the time the FAN was issued and mailed, the BIR validly relied on the official registration data available. The service of the FAN to the last known and registered address of respondent is presumed valid, effective, and binding upon herein respondent.

Petitioner asserts that respondent's inaction in timely notifying the BIR of its change of address bars it from claiming that the assessment was invalidly served.

Moreover, petitioner insists that assuming respondent never actually received the FLD/FAN, the Court should consider the WDL dated August 26, 2021 as the final assessment notice for all legal intents and purposes, since the WDL was constructively served and eventually received by respondent.

Conversely, respondent states that the grounds and arguments of petitioner are mere reiteration of the grounds and arguments raised in the Answer, Memorandum, and Motion for Reconsideration, filed before the Court in Division, which were all duly considered and pronounced without merit by the Court in Division.

Respondent claims that it did not receive the FLD/FAN. Petitioner failed to prove that the FLD/FAN was mailed and that respondent actually received the same. The evidence on record show that the BIR thru Revenue Officer Airene Espanto, personally served the LOA, NIC and PAN at petitioner's new address, *i.e.* 20th Floor, Lepanto Building, 8747 Paseo de Roxas, Makati City. Despite this knowledge of respondent's location, when the FLD/FAN was mailed, however, it was mailed by RO Espanto to respondent's old address at 344 South Superhighway, Sunvalley, Parañaque City.

Lastly, respondent claims that since the FLD/FAN is void, the WDL is likewise void and cannot be enforced against petitioner.

THE RULING OF THE COURT *EN BANC*

Timeliness of the Petition for Review

On January 22, 2025, the petitioner received the Decision of the Court in Division. On February 4, 2025, petitioner filed a Motion for Reconsideration of the said Decision. On April 24, 2025, the Court in Division issued the assailed Resolution denying petitioner's motion. Said Resolution was received by petitioner on May 2, 2025.

From receipt of the said Resolution on May 2, 2025, petitioner had until May 17, 2025 within which to file the Petition for Review before the Court *En Banc.*

On May 16, 2025, petitioner filed a "Motion for Extension of Time to File Petition for Review," praying that petitioner be given an additional period of fifteen (15) days from May 17, 2025, or until June 1, 2025 within which to file his Petition for Review. The Motion was granted in the Minute Resolution dated May 19, 2025.[19]

The "Petition for Review" was filed on May 30, 2025. Hence, this Petition for Review was timely filed.

The assessments issued to respondent are void for violation of respondent's right to due process of law.

After due consideration of the facts, issues and arguments raised by the parties, the Court *En Banc* finds no reason to reverse the assailed Decision and Resolution of the Court in Division. The Court *En Banc* notes that the arguments presented herein are a mere rehash of the arguments offered by petitioner in his Motion for Reconsideration before the Court in Division. Nonetheless, the Court *En Banc* shall pass upon petitioner's arguments.

A review of the records of the case discloses that the notices issued by the BIR, *i.e.* LOA,[20] Notice for the Presentation/Submission of Documents/Records,[21] Reminder before Issuance of Subpoena Duces Tecum,[22] Notice for Informal Conference,[23] Preliminary Assessment Notice,[24] Formal Letter of Demand,[25] Assessment Notice,[26] Warrant of Distraint and Levy,[27] Warrant of Garnishment,[28] were all addressed to 344 South Super Highway, Sunvalley, City of Parañaque.

Respondent claims in its Petition for Review and as testified by RO Espanto, the LOA, NIC and PAN were personally served at respondent's new address, *i.e.* 20th Floor, Lepanto Building, 8747 Paseo de Roxas, Makati City. That it, however, did not receive the FLD/FAN.

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[19] Rollo, CTA EB No. 3151, p. 6.
[20] Exhibit "R-1".
[21] Exhibit "R-2".
[22] Exhibit "R-3".
[23] Exhibit "R-5".
[24] Exhibit "R-8".
[25] Exhibit "R-9".
[26] Exhibit "R-10".
[27] Exhibit "R-12".
[28] Exhibit "R-14".

Section 228 of the NIRC, as amended, in relation to Section 3 of Revenue Regulations No. 12-99, provides the due process requirements in an assessment. Section 228 provides:

> ***Protesting of Assessment*** – When the Commissioner or his duly authorized representative finds that proper taxes should be assessed, he shall notify first the taxpayer of his findings: *Provided, however,* That a pre-assessment notice shall not be required in the following cases:
>
> xxx xxx xxx
>
> The taxpayer shall be informed in writing of the law and facts on which the assessment is made; otherwise, the assessment shall be void.
>
> Within a period to be prescribed by implementing rules and regulations, the taxpayer shall be required to respond to said notice. If the taxpayer fails to respond, the Commissioner or his duly authorized representative shall issue an assessment based on his findings.
>
> Such assessment may be protested administratively by a request for reconsideration or reinvestigation within thirty (30) days from receipt of the assessment in such form and manner as may be prescribed by implementing rules and regulations. Within sixty (60) days from filing of the protest, all relevant supporting documents shall have been submitted; otherwise, the assessment shall become final.
>
> xxx xxx xxx

Since receipt of assessment notices is denied and controverted by the respondent, the burden of proof is shifted to the CIR to prove through a preponderance of evidence, that respondent or its authorized representative/s indeed received the subject assessment.

This was categorically declared by the Supreme Court in *Commissioner of Internal Revenue vs. T Shuttle Services, Inc.,*[29] to wit:

> "As can be gleaned from the *[Section 228 of the NIRC and Section 3 of RR No. 12-99],* service of the PAN or the FAN to the taxpayer may be made by registered mail. Under Section 3(v), Rule 131 of the Rules of Court, there is a disputable presumption that 'a

[29] G.R. No. 240729, 24 August 2020.

> letter duly directed and mailed was received in the regular course of the mail.' However, the presumption is subject to controversion and direct denial, in which case the burden is shifted to the party favored by the presumption to establish that the subject mailed letter was actually received by the addressee.
>
> In view of respondent's categorical denial of due receipt of the PAN and the FAN, the burden was shifted to the CIR to prove that the mailed assessment notices were indeed received by respondent or by its authorized representative."

In the case of *Estate of the Late Juliana Diez Vda. De Gabriel vs. Commissioner of Internal Revenue*,[30] the Supreme Court held that it is a requirement of due process that the taxpayer must actually receive the assessment.

> "Respondent argues that an assessment is deemed made for the purpose of giving effect to such assessment when the notice is released, mailed or sent to the taxpayer to effectuate the assessment, and there is no legal requirement that the taxpayer receive said notice xxx Although there is no specific requirement that the taxpayer should receive the notice within said period, due process requires at the very least that such notice actually be received. "In *Commissioner of Internal Revenue v. Pascor Realty and Development Corporation*, we had occasion to say:
>
>> An assessment contains not only a computation of tax liabilities, but also a demand for payment within a prescribed period. It also signals the time when penalties and interests begin to accrue against the taxpayer. To enable the taxpayer to determine his remedies thereon, due process requires that it must be served on and received by the taxpayer.
>>
>> xxx.
>>
>> It appearing that the person liable for the payment of the tax did not receive the assessment, the assessment could not become final and executory."

The Court *En Banc* agrees with the ruling of the Court in Division that petitioner was unable to present substantial evidence that the subject FLD/FAN was properly served on, and received by respondent or by its authorized

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[30] G.R. No. 155541, January 27, 2004.

representatives, thus there is no valid assessment and the WDL dated August 26, 2021 should not be given any effect.

We quote with approval the pertinent portions of the assailed Decision:[31]

> "Based on the foregoing provisions, part of due process requirements in the issuance of tax assessments is that the concerned taxpayer be informed in writing of the law and facts upon which the assessment was made, and that the same taxpayer be given the opportunity to respond and contest the said assessment.
>
> The above law is implemented under Section 3.1.4 of Re No. 12-99, as amended by RR Nos. 18-2013 and 7-2018, which requires that a FLD/FAN should be issued to a taxpayer, *viz.*:
>
> > "SEC. 3. ***Due Process Requirement in the Issuance of a Deficiency Tax Assessment –***
> >
> > 3.1 Mode of procedure in the issuance of a deficiency tax assessment:
> >
> > xxx xxx xxx
> >
> > 3.1.4 Formal Letter of Demand and Final Assessment Notice (FLD/FAN). The Formal Letter of Demand and Final Assessment Notice (FLD/FAN) shall be issued by the Commissioner of his duly authorized representative. The FLD/FAN calling for payment of the taxpayer's deficiency tax or taxes shall state the facts, the law, rules and regulations, or jurisprudence on which the assessment is based, otherwise, the assessment shall be void (see illustration in ANNEX 'B' hereof.)" *(Emphasis added)*
>
> According to respondent, the FLD/FAN was sent to petitioner via private courier, i.e. LBC Express, Inc., "because personal service was not practicable at that time because of the COVID-19 Pandemic."
>
> Relative thereto, Section 3.1.7 of the same RR reads, in part, as follows:
>
> > 3.1.7 ***Modes of Service.*** – The notice (PAN/**FLD/FAN**/FDDA) **to the taxpayer herein**

[31] Decision, pp. 15-19.

required may be served by the Commissioner or his duly authorized representative through the following modes:

(i) The notice shall be served through personal service by delivering personally a copy thereof to the party at his registered or known address or wherever he may be found. A *known* address shall mean a place other than the registered address where business activities of the party are conducted or his place of residence.

In case personal service is not practicable, the notice shall be served by substituted service or by mail.

xxx xxx xxx

(iii) Service by mail is done by sending a copy of the notice by registered mail to the registered mail to the registered or known address of the party with instruction to the Postmaster to return the mail to the sender after ten (10) days, in undelivered. **A copy of the notice may also be sent through reputable professional courier service.** If no registry or reputable professional courier service. If no registry or reputable professional courier service is available in the locality of the addressee, service may be done by ordinary mail.

The server shall accomplish the bottom portion of the notice. He shall also make a written report under oath before a Notary Public or any person under oath before a Notary Public or any person authorized to administer oath under Section 14 of the NIRC, as amended, setting forth the manner, place and date of service, the name of the person /barangay official/**professional courier service company who received the same and such other relevant information.** The registry receipt issued by the post office or **the official receipt issued by the professional courier company containing sufficiently identifiable details of the transaction shall constitute sufficient proof of mailing and shall be attached to the case docket.**

xxx xxx xxx." *(Emphases added)*

Based on the foregoing provisions, one of the modes of service of the FLD/FAN is sending the same through a reputable professional courier service. In such case (as in other cases), the server shall accomplish the bottom portion of the same notice. The server shall also make a written report under oath before a Notary Public or any person authorized to administer oath under Section 14 of the NIRC, as amended, setting forth the manner, place and date of service, the name of the professional courier company who received the same and such other relevant information. Moreover, the official receipt issued by the professional courier company containing sufficiently identifiable details of the transaction shall constitute sufficient proof of mailing and shall be attached to thew case docket.

Likewise, an assessment must contain not only a computation of tax liabilities, but also a demand for payment within the prescribed period. It also signals the time when penalties and interests begin to accrue against the taxpayer. To enable the taxpayer to determine its available remedies thereon, **due process requires that it must be <u>served on and received</u> by the taxpayer**.

The ruling in the *GJM Philippines* case is instructive that if the taxpayer denies having received an assessment from the BIR, it then becomes incumbent upon the latter to prove by competent evidence that such notice was indeed received by the addressee. While it is true that an assessment is made when the notice is sent within the prescribed period, the release, mailing, or sending of the same must still be clearly and satisfactorily proved.

In this case, petitioner directly denies receipt of the FLD/FAN, hence, the burden of proving the *actual* receipt of the same lies with respondent.

To prove that the FLD/FAN was served to petitioner, via private courier, respondent merely presented LBC Receipt No. 1268 7940 7726.

However, aside from the official receipt issued by the professional courier company, Section 3.1.7 of RR No. 12-99, as amended by RR Nos. 18-2013 and 7-2018, requires that *"The server shall accomplish the bottom portion of the notice. He shall also make a written report under oath before a Notary Public or any person authorized to administer oath under Section 14 of the NIRC, as amended, setting forth the manner, place and date of service, the name of the person/ barangay official/professional* *courier service company who received the same and such other relevant information."*

In this case, the bottom portion of the FAN has an *"Acknowledgement of Receipt"* portion, but was not accomplished. Moreover, the aforementioned written report under oath setting forth the manner, place and date of service, the name of professional courier service company who received the same and such other relevant information was not presented in evidence.

Furthermore, it is noteworthy that while the official receipt (OR) of the professional courier company, *i.e.* LBC Express, Inc. was attached to the case docket, the same does not contain sufficiently justifiable details of the transaction, as likewise required under aforequoted provisions of RR No. 12-99, as amended by RR Nos. 18-2013 and 7-2018. More particularly, the said OR does not specifically indicate what is being sent to petitioner, for it merely states "Said to Contain DOC ONL". To the Court's mind, the general reference to "DOC" may mean any document, other than the subject FLD/FAN."

Failure to prove that the FLD/FAN was indeed received by respondent renders the assessment null and void. Hence, respondent's right to be informed of the assessments issued against it has been violated.

Tax assessments issued in violation of the due process rights of a taxpayer are null and void.[32] The FAN did not become final, hence, it cannot be enforced against respondent, and petitioner has no right to collect the same.

In view of the foregoing, since there are no new matters or issues raised in the Petition for Review before the Court *En Banc* and there being no reversible error committed by the Court in Division, the Court *En Banc* finds no cogent reason to disturb the assailed Decision and Resolution.

ACCORDINGLY, the Petition for Review is **DENIED for lack of merit**.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

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[32] *Commissioner of Internal Revenue vs. Avon Products Manufacturing, Inc., et seq.*, G.R. Nos. 201398-99 and 201418-19, October 03, 2018.

WE CONCUR:

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes-Fajardo
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