REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

LKY PROPERTY HOLDINGS, INC., (REPRESENTED BY MS. MEGAN ASTRID A. NUNEZ),
Petitioner,

- *versus* -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB NO. 2986
(CTA Case No. 10754)

Present:

Del Rosario, *P.J.*,
Ringpis-Liban,
Manahan,
Bacorro-Villena,
Modesto-San Pedro,
Reyes-Fajardo,
Cui-David,
Ferrer-Flores, and
Angeles, *JJ.*

Promulgated:
SEP 30 2025 3:40pm

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DECISION

RINGPIS-LIBAN, *J.*:

Before the Court *En Banc* is a Petition for Review[1] filed by LKY Property Holdings, Inc. on September 19, 2024. The Petition for Review seeks to set aside the Decision dated May 8, 2024,[2] (Assailed Decision) as well as the Resolution dated August 15, 2024[3] (Assailed Resolution) of the First Division (Court in Division)[4] of this Court in CTA Case No. 10754.

The respective dispositive portions of the Assailed Decision and Resolution are quoted hereunder:

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[1] Court *En Banc's* Docket, pp. 9-33.
[2] *Id.*, pp. 34-46.
[3] *Id.*, pp. 47-50.
[4] Composed of Presiding Justice Roman G. Del Rosario, Associate Justice Jean Marie A. Bacorro-Villena and Associate Justice Lanee S. Cui-David *(ponente)*.

Assailed Decision:

'**WHEREFORE**, in light of the foregoing considerations, the present *Petition for Review* is **DISMISSED** for lack of jurisdiction.

SO ORDERED.'

Assailed Resolution:

'**WHEREFORE**, petitioner's *Motion for Reconsideration (of the Decision dated May 8, 2024)* is **DENIED** for lack of merit.

SO ORDERED.'

THE FACTS

The facts of the present case were laid down by the Court in Division in the Assailed Decision as follows:[5]

"Petitioner and LKY Resorts and Hotels, Inc. (LRH) obtained loans from United Coconut Planters Bank (UCPB) in the total amount of P730,000,000.00. The loans were secured by petitioner's real properties, which were mortgaged to UCPB.

In October 2013, while the real estate mortgage and the loans were subsisting, LRH and petitioner filed an action for annulment of special power of attorney (SPA) and/or reformation of instrument against UCPB before the Regional Trial Court (RTC) of Makati. The challenged SPA was inserted in the real estate mortgage pursuant to Act No. 3135, as amended. The case was docketed as Civil Case No. 13-1238 and raffled to Branch 141, RTC of Makati. The case was re-raffled to Branch 59, RTC Makati, in March 2014.

In March 2014, UCPB initiated extrajudicial foreclosure, docketed as EJF No. 13-12-8, before the *Ex-Officio* Provincial Sheriff of Legazpi City, where the mortgaged properties were situated. Eventually, UCPB emerged as the winning bidder in a public auction conducted pursuant to Act No. 3135 and by virtue of the SPA subject of the civil action in the RTC of Makati.

A Certificate of Sale was issued by Sheriff IV Carmen Imelda P. Ante of the Office of the Clerk of Court & *Ex-Officio* Provincial Sheriff of the RTC of Legazpi City on May 14, 2014, attesting that by virtue of the Extrajudicial Foreclosure of the Deed of Real Estate Mortgage

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[5] Court *En Banc's* Docket, pp. 35-38 (Citations omitted).

dated July 6, 2010, and the First Amendment to Real Estate Mortgage dated March 6, 2012, executed by petitioner and LRH in favor of UCPB, the real properties described therein were sold at public auction to the latter, being the highest bidder, on April 3, 2014.

As a consequence of the extrajudicial foreclosure sale, UCPB paid the internal revenue taxes before the Bureau of Internal Revenue (BIR), Revenue District Office (RDO) No. 67, Legazpi City, as follows:

a) DST... Dated July 3, 2014	₱ 8,850,000.00
b) Withholding Tax...... Dated July 9, 2014	₱35,400,000.00
	Total ₱44,250,000.00

A *Compromise Agreement* by and among petitioner, LKY Development Corporation, and UCPB was entered into on November 11, 2016, with the following pertinent stipulations:

> '6.c. Upon full restitution or payment of the **FIVE HUNDRED MILLION PESOS (PhP500,000,000.00)**, the real estate mortgage in favor of **DEFENDANT** over the subject properties shall be deemed discharged and/or extinguished and the Certificate of Sale issued by the Ex-Officio Provincial Sheriff of Albay of the Regional Trial Court of Legazpi City in **EJF No. 13-12-8** shall also be deemed canceled or nullified. The discharge of the real estate mortgage and the cancellation of the Certificate of Sale shall be recorded by the Register of Deeds of Legazpi City upon presentment of and on the basis of a certified copy of the judgment approving this compromise agreement.
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> ... .
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> 6.h. **DEFENDANT** shall issue or provide the necessary document or receipt to **PLAINTIFFS** pertaining to the payments of internal revenue taxes relevant to the extrajudicial foreclosure of the afore-described real properties so **PLAINTIFFS** could avail themselves of credits or deductions as may be authorized under the National Internal Revenue Code.'

In the Decision dated November 17, 2016, in Civil Case No. 13-1238, the said *Compromise Agreement* was approved by Branch 59, RTC of Makati, and shall, as between the parties, have the same effects and be deemed the Decision in the said case. The said judgment based on a *Compromise Agreement* immediately became final and executory.

On December 12, 2016, petitioner, joined by LRH, filed a letter-request for tax credit with the BIR through the Deputy Commissioner of Internal Revenue, Legal Group (DCIR-LG), of the aforementioned creditable withholding tax (CWT) and DST.

On December 16, 2016, a Certification was issued by UCPB President Higinio O. Macadaeg, Jr., stating that UCPB paid for the internal revenue taxes (DST and withholding tax) arising from the extrajudicial foreclosure of real properties owned by petitioner and LRH, but the same taxes were charged to or added to the accountability of petitioner and LRH and that the said certification was issued pursuant to the stipulation in the *Compromise Agreement* that UCPB shall issue or provide the necessary document or receipt to petitioner and/or LRH pertaining to the payments of internal revenue taxes relevant to the extrajudicial foreclosure of the aforementioned real properties so that petitioner and/or LRH can avail themselves of credits or deductions as may be authorized under the National Internal Revenue Code (NIRC).

On April 10, 2018, petitioner and LRH wrote a follow-up letter to the request for the tax credit. This second letter, however, changed the request for a tax credit to a tax refund.

Subsequently, on May 2, 2018, petitioner and LRH wrote a follow-up letter to respondent reiterating the request for the refund of CWT and DST.

On January 27, 2020, petitioner reiterated the request for the refund of CWT and DST.

In the letter dated February 4, 2020, OIC-Assistant Commissioner Ma. Luisa I. Belen of the Assessment Service of the BIR denied petitioner's request for a tax refund.

On June 1, 2020, petitioner filed with the Office of the Commissioner a motion for reconsideration dated May 28, 2020.

Petitioner received respondent's letter dated September 24, 2021, informing the former that its motion for reconsideration cannot be acted favorably because the DCIR-LG '*upheld the denial of* [the] *claim for failure to comply with the two-year period within which to file the application for tax refund pursuant to Sections 204 (C) and 229 of the NIRC of 1997, as amended.*'

On February 7, 2022, petitioner filed with the Court a *Motion for Extension of Time to File Petition for Review*, alleging therein that it received respondent's Decision dated September 24, 2021 on January 6, 2022. Thus, it had until February 5, 2022, to interpose its *Petition for Review*, but considering the existing quarantine regulations and alert levels during the pandemic, the *Petition for Review* may not be seasonably filed, and thus, prays that the Court grant an extension of fifteen (15) days from February 5, 2022, or until February 20, 2022, to file its *Petition for Review*.

Petitioner then filed the present *Petition for Review* on February 18, 2022. The case was initially raffled to this Court's Second Division.

In the Resolution dated March 10, 2022, the Court granted petitioner's *Motion for Extension of Time to File Petition for Review* and, accordingly, admitted the present *Petition for Review.*

Respondent filed his *Answer (to Petition for Review dated 17 February 2022)* on May 27, 2022, interposing special and affirmative defenses."

After due proceedings and trial, on May 8, 2024, the Court in Division rendered the Assailed Decision dismissing the Petition for Review for lack of jurisdiction.

Aggrieved, petitioner filed a *Motion for Reconsideration (of the Decision dated May 8, 2024)* on June 3, 2024 which the Court in Division denied in the Assailed Resolution.

Petitioner filed the present Petition for Review on September 19, 2024.

In a Minute Resolution dated October 30, 2024, this Court directed the respondent to file his Comment to the Petition for Review.

On November 11, 2024, respondent filed his *Opposition (Re: Petitioner's Petition for Review).*[6]

In a Minute Resolution dated January 8, 2025, this Court submitted the present case for decision.

THE ISSUES

Petitioner filed the present Petition for Review on the basis of the following assignment of errors:[7]

"III – ASSIGNMENT OF ERRORS

A. THE CTA DIVISION GRAVELY ERRED IN RENDERING THE ASSAILED DECISION AND RESOLUTION WHEN IT AFFIRMED THE DECISION OF THE CIR IN DENYING PETITIONER'S TAX REFUND ON THE BASIS OF THE PRESCRIPTIVE PERIOD UNDER THE NATIONAL INTERNAL REVENUE CODE IN SPITE OF

[6] *Id.*, pp. 54-72.
[7] *Id.*, p. 17.

THE FACT THAT PETITIONER DID NOT HAVE ANY TAX LIABILITY.

B. THE CTA DIVISION GRAVELY ERRED IN RENDERING THE ASSAILED DECISION AND RESOLUTION BECAUSE THE SAME ARE CONTRARY TO LAW, UNJUST, INEQUITABLE AND CONFISCATORY."

THE COURT *EN BANC'S* RULING

Timeliness of the Petition

The Court *En Banc* shall first determine whether the present Petition for Review was timely filed. Section 3(b), Rule 8 of the RRCTA provides:

> "Rule 8 Procedure in Civil Cases
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> xxx xxx xxx
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> SEC. 3. *Who may appeal; period to file petition.* –
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> xxx xxx xxx
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> (b) A party adversely affected by a decision or resolution of a Division of the Court on a motion for reconsideration or new trial may appeal to the Court by filing before it a petition for review **within fifteen days from receipt of a copy of the questioned decision or resolution**. xxx" (Emphasis supplied)

The records show that petitioner received the Assailed Resolution on August 21, 2024. Counting fifteen (15) days therefrom, petitioner had until September 5, 2024 within which to file its Petition for Review before the Court *En Banc*.

On September 4, 2024, however, petitioner filed a Motion for Extension of Time to File Petition for Review,[8] which was granted in the Minute Resolution dated September 6, 2024.[9] The Court *En Banc* granted petitioner an additional period of fifteen (15) days from September 5, 2024 or until September 20, 2024 within which to file its Petition for Review before the Court *En Banc*. Thus, petitioner timely filed the present Petition for Review on September 19, 2024, or well within the extended period.

[8] *Id.*, pp. 1-4.
[9] *Id.*, p. 7.

Petitioner's Administrative and Judicial Claims for Refund were Filed Out of Time

Petitioner insists that the applicable prescriptive period for its tax refund is the one provided under the Civil Code provision on *solutio indebiti* and not the period of prescription on tax refunds as found under the National Internal Revenue Code of 1997, as amended (1997 NIRC). In support of this position, petitioner points out that the circumstances attendant to the payment of the creditable withholding tax (CWT) and documentary stamp tax (DST) by UCPB and later passed on or charged to petitioner's account indubitably creates equity in favor of the latter. Petitioner points out that the extrajudicial foreclosure sale upon which the CWT and DST were assessed and paid was nullified by the RTC of Makati upon action initiated by petitioner even before the filing of the extrajudicial foreclosure proceedings before the *Ex-Officio Sheriff of the Province of Albay* who later executed the certificate of sale in favor of UCPB. Petitioner thus posits that the nullification of the extrajudicial foreclosure sale necessarily voided the certificate of sale from its inception. Without a valid certificate of sale, the imposition and payment of CWT and DST founded on the purported sale to UCPB would have had no legal and factual bases.

Petitioner's position is bereft of merit.

After careful study, the Court *En Banc* finds that the Court in Division correctly ruled that petitioner's administrative and judicial claims for refund were filed out of time. Contrary to petitioner's stance, Section 204(C) and Section 229 of the 1997 NIRC *exclusively* govern the filing of both the administrative and judicial claims for refund of internal revenue taxes as well as penalties, fees, and charges imposed in relation thereto. The circumstances alleged by petitioner surrounding the payment of CWT and DST which, according to petitioner, rendered such payment as without legal and factual bases, far from preventing the application of Section 204(C) and Section 229 of the 1997 NIRC, actually show that petitioner's administrative and judicial refund claims squarely fall within the letter and spirit of these provisions.

Section 204(C) and Section 229 of the 1997 NIRC read as follows:

> "SEC. 204. *Authority of the Commissioner to Compromise, Abate and Refund or Credit Taxes.* — The Commissioner may -
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> x x x x x x x x x
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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 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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> *** *** ***
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> 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.
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> 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)*

It is clear from the above quoted text that the administrative and judicial claims for refund covered by Section 204(C) and Section 229 of the 1997 NIRC contemplate the recovery of the following:

1. Any national internal revenue taxes alleged to have been erroneously or illegally assessed or collected;

2. Any penalties claimed to have been imposed or collected without authority; or

3. Any sum alleged to have been excessively or in any manner wrongfully collected.

As aptly held by the Supreme Court in *Commissioner of Internal Revenue v. Carrier Air Conditioning Philippines, Inc.*,[10] to wit:

> "**Section 204 refers to the Commissioner of Internal Revenue's administrative authority to credit or refund <u>erroneously paid or illegally collected</u> taxes.** Under this provision, an

[10] G.R. No. 226592, July 27, 2021.

> administrative claim for refund or credit must be filed within two years from payment of the tax." *(Emphasis and underscoring supplied)*

Meanwhile, in *Commissioner of Internal Revenue v. San Roque Power Corporation*,[11] the Supreme Court held:

> "From the plain text of Section 229, it is clear that what can be refunded or credited is a tax that is 'erroneously, . . . illegally, . . . excessively or **in any manner wrongfully** collected.' In short, there must be a **wrongful payment** because what is paid, or part of it, is not legally due. As the Court held in *Mirant*, Section 229 should '**apply only to instances of erroneous payment or illegal collection of internal revenue taxes**.' Erroneous or wrongful payment includes excessive payment because **they all refer to payment of taxes not legally due**."

Petitioner's allegation, *i.e.*, that **the DST and CWT paid by UCPB to the BIR on July 3, 2013 and July 9, 2013, respectively, on petitioner's behalf lacked legal and factual bases** by reason of the nullification of the extrajudicial foreclosure sale by RTC of Makati upon which the assessment and payment of the DST and CWT were based, unmistakably spell out a claim that these national internal revenue taxes were illegally assessed and/or collected. Without a doubt, such an allegation triggers the application of Section 204(C) and Section 229 of the 1997 NIRC.

While the petitioner may disclaim obligation over the taxes paid by UCPB on its behalf (based on the justification that it disagreed with such payments and challenged in court the extrajudicial foreclosure proceedings upon which these tax payments were based), the glaring reality is that at the time when UCPB remitted these sums of money to the BIR, they were intended as payments for national internal revenue taxes incurred on a taxable transaction, *i.e.*, the extrajudicial foreclosure sale of petitioner's properties. From that moment on, the sums paid to the BIR were irrevocably treated as internal revenue taxes. Accordingly, any claim for the recovery of these tax payments on the theory that they were made without legal and factual bases must necessarily be governed by Section 204(C) and Section 229 of the 1997 NIRC and not by the Civil Code provisions on *solutio indebiti*.

Petitioner also asserts that it was erroneous for the Court in Division to rely on the case of *Commissioner of Internal Revenue v. San Miguel Corporation*[12] as precedent due to variance of their respective factual milieu. Petitioner attempts to demonstrate the inapplicability of *San Miguel* by making a distinction between the facts as found in *San Miguel* and the facts of the present case as follows:

[11] G.R. Nos. 187485, 196113 & 197156, February 12, 2013 (*En Banc*).
[12] G.R. Nos. 180740 & 180910, November 11, 2019 (referred hereunder as "*San Miguel*").

> "36. In *CIR vs. San Miguel Corporation*, the case involves a dispute over the refund of excess excise taxes paid itself by San Miguel Corporation (SMC) on its beer product. SMC claimed that it overpaid its excise taxes in a given period and sought a refund of the excess amount. The excise tax by itself, is not the subject of the dispute as SMC never questioned the basis of such tax. **Simply stated, SMC had an obligation to pay the excise tax.** Any erroneous or excessive payment made is creates (sic) a right to a **pure tax refund**, which is founded on *solutio indebiti*. In this case, the prescription to request tax refund is governed by the National Internal Revenue Code. On the other hand, herein petitioner did not have any tax obligation similar to the tax obligation of San Miguel Corporation. Thus, the erroneous payment of tax to the BIR when there was no obligation to pay any tax was a pure solutio indebiti governed by the Civil Code, including the prescription to demand return of the erroneously made payment."

Petitioner's argument is untenable.

Petitioner cannot fault the Court in Division for invoking *San Miguel* in the Assailed Decision. The Court in Division invoked *San Miguel* in relation to petitioner's insistence on the application to the present case of the 6-year prescriptive period allowed for actions based on *solutio indebiti* under Article 1145 of the Civil Code in lieu of Section 204(C) and Section 229 of the 1997 NIRC. A closer reading of the Assailed Decision reveals that the Court in Division's citation of *San Miguel* as precedent in the present case was impelled by their similarities in terms of *relevant facts* and of the *issue* involved.

In *San Miguel*, the Supreme Court was confronted with the issue of which prescriptive period shall be observed in resolving claims for refund of erroneously paid and/or collected internal revenue tax, *i.e.*, whether the 6-year period under Article 1145 of the Civil Code or the 2-year period under Section 229 of the 1997 NIRC. In rejecting the application of the 6-year prescriptive period, the Supreme Court mainly held that with respect to refund claims for internal revenue taxes, the 2-year prescriptive period under the 1997 NIRC, being part of a *special law*, prevails over the 6-year prescriptive period under the Civil Code which forms part of a *general law*. In brushing aside the plea for the non-application of the 2-year prescriptive period based on *equity* considerations, the Supreme Court held that equity cannot be resorted to when there is clear statutory law governing the matter. In arriving at these conclusions, the Supreme Court cited as precedents its previous rulings in *Commissioner of Internal Revenue v. Manila Electric Company*[13] and *Metropolitan Bank and Trust Company v. Commissioner of Internal Revenue*.[14] Not only do these cases involve the same issue as in *San Miguel*, they also share the same relevant facts, as adverted to by the Supreme Court in *San Miguel* as follows:

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[13] G.R. No. 181459, June 9, 2014.
[14] G.R. No. 182582, April 17, 2017.

> "Although the *Meralco* and *Metrobank* cases involved erroneously paid taxes on interest income, these may still constitute jurisprudential precedents for the present case concerning excise tax, as **both types of national revenue taxes are imposed and collected by virtue of the Tax Reform Act of 1997. Given that the excise taxes on the Red Horse beer product of SMC is imposed and collected under the Tax Reform Act of 1997, then its claim for refund or credit of said taxes illegally or erroneously collected shall logically be governed by the same law, including the applicable prescriptive period for such claim.** There is no need to refer to the Civil Code provisions on quasi-contract. As already pointed out by the Court in *Meralco*, the Tax Reform Act of 1997 is a special law, and it is a basic tenet in statutory construction that between a general law and a special law, the special law prevails. *Generalia specialibus non derogant.*"

In the same manner, the above cases may also constitute as precedents to the present case inasmuch as the latter similarly involves a claim for erroneously or illegally assessed and/or collected DST and CWT, both of which are national internal revenue taxes imposed and collected under the 1997 NIRC. The claim for their recovery shall logically be governed by the same law, including as regards the applicable prescriptive period. Likewise, the present case cannot be resolved on the basis of equity considering the pertinence of Sections 204(C) and Section 229 of the 1997 NIRC to the issue at hand.

Another point that militates against petitioner's position is the Supreme Court's ruling in *Commissioner of Internal Revenue v. Fortune Tobacco Corporation*[15] confirming that Section 204(C) and Section 229 of the 1997 NIRC are also enacted in recognition of, and are principally founded on, the principle of *solutio indebiti*. The Supreme Court held:

> **Tax refunds (or tax credits),** on the other hand, **are** not **founded principally on** legislative grace but on **the legal principle which underlies all quasi-contracts abhorring a person's unjust enrichment at the expense of another. The dynamic of erroneous payment of tax fits to a tee the prototypic quasi-contract, *solutio indebiti*, which covers not only mistake in fact but also mistake in law.**
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> **Under the Tax Code itself, apparently in recognition of the pervasive quasi-contract principle, a claim for tax refund may be based on the following: (a) erroneously or illegally assessed or collected internal revenue taxes; (b) penalties imposed without authority; and (c) any sum alleged to have been excessive or in**

[15] G.R. Nos. 167274-75, July 21, 2008.

> **any manner wrongfully collected.** *(Emphasis supplied and citations omitted)*

Inasmuch as the principle of *solutio indebiti* also serves as the underlying basis of Section 204(C) and Section 229 of the 1997 NIRC, the impropriety of invoking the prescriptive period applicable to quasi-contracts under Article 1145 of the Civil Code relative to refund claims of national internal revenue taxes becomes clearer.

In any case, if this Court were to accept petitioner's theory that the payments made by UCPB to the BIR do not partake the nature of a tax and its appeal is merely a case of *solutio indebiti* governed by the Civil Code, such appeal would still be dismissible by the Court in Division for lack of jurisdiction. It is settled that the Court of Tax Appeals (CTA) is a court of special and limited jurisdiction.[16] As such, it can only take cognizance of matters as are clearly within its jurisdiction. Section 7 of RA 1125, as amended, defines the extent of the CTA's special and limited jurisdiction. **It does not include an action for collection of a sum of money that does not partake the nature of a tax (or of any fee, charges, or penalty imposed in relation thereto), based on obligation derived from quasi-contract, and governed purely by the provisions of the Civil Code.**

With the finding that the Court in Division correctly dismissed petitioner's administrative and judicial claims for refund for being time-barred, there is no need to discuss other arguments raised by petitioner.

ACCORDINGLY, the Petition for Review is **DENIED** for lack of merit. The Decision dated May 8, 2024 and Resolution dated August 15, 2024 of the First Division in CTA Case No. 10754 are **AFFIRMED.**

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

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[16] *Commissioner of Internal Revenue v. V.Y. Domingo Jewellers, Inc.,* G.R. No. 221780, March 25, 2019; *Allied Banking Corporation v. Commissioner of Internal Revenue*, G.R. No. 175097, February 5, 2010; *Rizal Commercial Banking Corporation*, G.R. No. 168498 (Resolution), April 24, 2007.

WE CONCUR:

I reiterate my Separate Concurring Opinion on the assailed Decision.
ROMAN G. DEL ROSARIO
Presiding Justice

CATHERINE T. MANAHAN
Associate Justice

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.

ROMAN G. DEL ROSARIO
Presiding Justice