REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

PPD PHARMACEUTICAL DEVELOPMENT PHILIPPINES CORP.,
Respondent.

CTA *EB* NO. 2774
(CTA Case No. 10132)

Members:

DEL ROSARIO, *P.J.*,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, *and*
ANGELES, *JJ.*

Promulgated:
JUN 28 2024 4:25pm

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DECISION

CUI-DAVID, J.:

Before the Court *En Banc* is a *Petition for Review*[1] filed by the Commissioner of Internal Revenue (CIR) assailing the Decision dated November 29, 2022[2] (assailed Decision) and the Resolution dated May 23, 2023[3] (assailed Resolution) of the Court's First Division (Court in Division) in CTA Case No. 10132, with the following dispositive portions:

Assailed Decision dated November 29, 2022:

> **WHEREFORE,** the Petition for Review dated July 24, 2019 filed by PPD Pharmaceutical Development Philippines

[1] *En Banc* (*EB*) Docket, pp. 5-16.
[2] *Id.*, pp. 22-49.
[3] *Id.*, pp. 51-53.

> Corp., is **PARTIALLY GRANTED**. Accordingly, respondent is **DIRECTED** to refund petitioner, the amount of ₱9,210,043.50, representing the latter's excess and unutilized input VAT, attributable to its zero-rated sales for the 1st and 2nd quarters of CY 2017.
>
> **SO ORDERED.**

Assailed Resolution dated May 23, 2023:

> **WHEREFORE**, petitioner's Motion for Reconsideration (On the Decision promulgated on November 29, 2022), filed through registered mail on January 25, 2023, is **DENIED**, for lack of merit.
>
> **SO ORDERED.**

THE PARTIES

Petitioner is the Commissioner of Internal Revenue (CIR) with office address at the Bureau of Internal Revenue (BIR) National Office Building, BIR Road, Diliman, Quezon City.[4]

Respondent PPD Pharmaceutical Philippines, Inc. is a corporation registered with the Securities and Exchange Commission (SEC), with principal office address at 22nd Floor, Net Park Building, 5th Avenue E-Square, Crescent Park West, Bonifacio Global City, Taguig.[5]

THE FACTS

On March 29, 2019, respondent filed its administrative claim for refund of its alleged unutilized creditable input value-added tax (VAT) amounting to ₱15,311,882.67 for the first (1st) and second (2nd) quarters of calendar year (CY) 2017 with Revenue District Office (RDO) No. 44 – Taguig-Pateros.[6]

On July 25, 2019, respondent filed a Petition for Review[7] that was raffled to the Court in Division. On September 30, 2019, petitioner filed an Answer.[8]

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[4] *PPD Pharmaceutical Development Philippines Corp. v. Commissioner of Internal Revenue*, CTA Case No. 10132, November 29, 2022, *EB* Docket, p. 23.
[5] *Id.*, p. 22-23.
[6] Joint Stipulation of Facts and Issues (JSFI), par. 1.3, Division Docket – Vol. II, p. 718.
[7] Division Docket – Vol. I, pp. 12-27.
[8] *Id.*, pp. 120-125.

On August 16, 2019, respondent received the BIR letter dated June 24, 2019, signed by Regional Director Glen A. Geraldino, denying respondent's administrative claim for input VAT refund.[9]

On August 29, 2019, respondent filed a *Supplement to the Petition for Review*,[10] stating that it received the BIR's denial letter dated June 24, 2019, to which petitioner filed an Answer on September 30, 2019.[11]

During the Pre-Trial Conference on February 13, 2020,[12] the parties stipulated on facts and issues to be resolved. Respondent identified its documentary evidence and witnesses to be presented, while petitioner's counsel manifested that petitioner would no longer present any testimonial and documentary evidence.

After trial on the merits and the submission of the parties' respective memoranda,[13] the Court in Division promulgated the assailed Decision,[14] which held that respondent is entitled to a refund of excess and unutilized input VAT imputable to its zero-rated sales for the 1st and 2nd quarters of CY 2017, to the extent of ₱9,210,043.50.

Aggrieved, petitioner filed a *Motion for Reconsideration (On the Decision promulgated on November 29, 2022)*[15] posted on January 25, 2023, to which respondent filed its *Comment/Opposition (to the Respondent's Motion for Reconsideration dated 25 January 2023)*[16] on February 16, 2023.

On May 23, 2023, the Court in Division promulgated the assailed Resolution[17] denying petitioner's *Motion for Reconsideration (On the Decision promulgated on November 29, 2022)* for lack of merit.

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[9] JSFI, par. 1.5, Division Docket – Vol. II, p. 718.
[10] Division Docket – Vol. I, pp. 84-92.
[11] *Id.*, pp. 139-142.
[12] Minutes of the hearing held on, and Order dated February 13, 2020, Division Docket – Vol. I, pp. 668-670, and pp. 677-678, respectively.
[13] Petitioner's *Memorandum* posted on May 24, 2021 and respondent's *Memorandum* filed on November 5, 2021, Division Docket – Vol. III, pp. 1263-1272, and pp. 1291-1316, respectively.
[14] *Supra*, note 2.
[15] Division Docket – Vol. III, pp. 1350-1355.
[16] *Id.*, pp. 1361-1375.
[17] *Supra*, note 3.

On June 27, 2023, petitioner filed his *Motion for Extension of Time (to File Petition for Review)*,[18] which was granted by the Court *En Banc* on June 30, 2023.[19]

On July 13, 2023, petitioner posted through accredited courier his *Petition for Review*.[20]

On August 24, 2023, the Court *En Banc* directed respondent to file a comment on the *Petition for Review*.[21]

On September 11, 2023, respondent filed its *Comment/Opposition (to the Respondent's Petition for Review dated 11 July 2023)*.[22]

On October 4, 2023, the case was submitted for decision.[23]

THE ISSUES

Petitioner put forth the following issues for the Court *En Banc*'s resolution:

1. Whether or not the Honorable First Division of the CTA erred in partially granting respondent's Petition for Review and ordering petitioner to refund respondent of the amount of ₱9,210,043.50, representing the latter's excess and unutilized input VAT, attributable to its zero-rated sales for the 1st and 2nd quarters of CY 2017.

2. Whether the Honorable First Division of the CTA erred in denying herein petitioner's Motion for Reconsideration.

Petitioner's arguments:

Petitioner argues that respondent is not entitled to its claim for refund as it failed to establish that it was engaged in zero-rated sales or effectively zero-rated sales during the 1st and 2nd quarters of CY 2017. The Affiliate Services Agreement dated April 13, 2016, with the Service Addendum executed by respondent and PPD Global Limited, does not indicate that the

[18] *EB* Docket, pp. 1-3.
[19] Minute Resolution, *id.*, p. 4.
[20] *Supra*, note 1.
[21] Minute Resolution, *EB* Docket, p. 60.
[22] *EB* Docket, pp. 62-86.
[23] Minute Resolution, *id.*, p. 573.

subject services were to be performed by respondent in the Philippines only.

Petitioner further argues that respondent failed to comply with the invoicing and accounting requirements under Section 113 (A) and (B) of the National Internal Revenue Code (NIRC) of 1997, as amended. Petitioner questions respondent's purchases supported only by altered purchase documents with counter-signatures. Petitioner claims that the Independent Certified Public Accountant (ICPA) Report[24] did not mention that the counter-signatures were the same as the signatures of the original issuer of invoices/official receipts.

Finally, petitioner reiterates that in actions for tax refund or credit, the law is construed in *strictissimi juris* against the taxpayer, and so, the taxpayer has the burden to show that it has strictly complied with the statutory conditions for the grant of the tax refund or credit.

Respondent's arguments:

Respondent contends that petitioner himself alleged in his pleadings that respondent performed the subject services in the Philippines. Petitioner did not raise the issue of the venue of petitioner's services relative to the Affiliate Services Agreement nor the issue of the counter-signatures on the altered purchase documents before the Court in Division. Also, petitioner did not present any evidence or counter-evidence in relation to said matters. Respondent argues that petitioner's raising of the said issues for the first time on appeal is barred by estoppel and violates respondent's right to due process.

Even so, respondent insists that petitioner's services to PPD Global Limited are rendered in the Philippines as supported by the evidence on record and petitioner's admission. Respondent states that it was able to satisfy all the conditions for the entitlement of refund representing its excess and unutilized input VAT for the 1st and 2nd quarters of CY 2017 by providing supporting documents as prescribed under the NIRC of 1997, as amended.

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[24] Exhibit "P-42", Division Docket – Vol. II, pp. 749-769.

Respondent submits that the rule that claims for refund are construed *strictissimi juris* is irrelevant to respondent because it only applies when the taxpayer failed to meet the quantum of evidence required to prove entitlement to the refund. Since respondent submitted all requirements necessary to substantiate its claim for refund, the rule on *strictissimi juris* does not apply to it.

THE COURT *EN BANC'S* RULING

The Court En Banc has jurisdiction over the present Petition.

Under Section 2 (a)(1), Rule 4[25] of the Revised Rules of the Court of Tax Appeals (RRCTA), the Court *En Banc* shall exercise exclusive appellate jurisdiction to review by appeal the resolutions on motions for reconsideration of the Court in Division.

In relation thereto, Section 3(b), Rule 8[26] of the RRCTA states that the party adversely affected by the resolution of the Court in Division on a motion for reconsideration may file a petition for review before the Court *En Banc* within fifteen (15) days from receipt of a copy of the questioned resolution. This is without prejudice to the authority of the Court *En Banc* to grant an additional 15 days from the expiration of the original period to file the petition for review.

Following petitioner's receipt of a copy of the assailed Resolution on June 13, 2023,[27] petitioner filed a *Motion for Extension of Time (To File Petition for Review)*[28] with the Court *En Banc* on June 27, 2023. On July 13, 2023, or within the 15-

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[25] SEC. 2. *Cases within the jurisdiction of the Court en banc.* – The Court *en banc* shall exercise exclusive appellate jurisdiction to review by appeal the following:

(a) Decisions or resolutions on motions for reconsideration or new trial of the Court in Divisions in the exercise of its exclusive appellate jurisdiction over:

(1) Cases arising from administrative agencies – Bureau of Internal Revenue, Bureau of Customs, Department of Finance, Department of Trade and Industry, Department of Agriculture;

[26] SEC. 3. *Who may appeal; period to file petition.* – ...

(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. Upon proper motion and the payment of the full amount of the docket and other lawful fees and deposit for costs before the expiration of the reglementary period herein fixed, the Court may grant an additional period not exceeding fifteen days from the expiration of the original period within which to file the petition for review.

[27] Division Docket – Vol. III, p. 1381.

[28] *EB* Docket, pp. 1-3.

day extended period,[29] petitioner posted the present *Petition for Review via* accredited courier, which the Court received on July 17, 2023.

Thus, the instant *Petition for Review* was timely filed, and the Court *En Banc* has validly acquired jurisdiction to take cognizance of this case.

The Court in Division did not err in partially granting respondent's claim for a refund of its excess and unutilized input VAT for the first and second quarters of CY 2017.

Respondent proved that its services to PPD Global Limited were rendered in the Philippines.

Petitioner posits that respondent is not entitled to its refund claim because it failed to satisfy the requisite under Section 108 (B)(2) of the NIRC of 1997, as amended, that the services must be performed in the Philippines. According to petitioner, the services indicated in the Affiliate Services Agreement executed by and between respondent and PPD Global Limited did not categorically state that said services shall be performed by respondent in the Philippines.

The Court *En Banc* is not convinced.

For a sale or supply of services to be subject to the VAT rate of zero percent (0%) under Section 108 (B)(2) of the NIRC of 1997, as amended, one of the elements that must be satisfied is that the services must be performed in the Philippines.[30]

Petitioner disputes the Court in Division's finding that the services rendered by respondent were done in the Philippines. Notably, this defense was neither put forth in his Answer[31] and

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[29] Minute Resolution dated June 30, 2023, *EB* Docket, p. 4.
[30] *Commissioner of Internal Revenue v. American Express International, Inc.*, G.R. No. 152609, June 29, 2005.
[31] Division Docket – Vol. I, pp. 120-125.

Answer to the Supplemental Petition for Review[32] nor raised as an issue in his Memorandum[33] before the Court in Division.

A careful perusal of petitioner's Answer[34] and Answer to the Supplemental Petition for Review[35] reveals that petitioner argued, as its *lone* defense, that "*[respondent]'s entire operation and services to its one and only customer, PPD Global [Limited], is [sic] performed in the Philippines*" to prove that said services are subject to 12% VAT.[36]

Further, in his Memorandum,[37] petitioner mainly argued that respondent is not entitled to its refund claim because its client, PPD Global Limited, is not a non-resident foreign corporation (NRFC) but is "doing business" in the Philippines through respondent.[38] Petitioner reiterated the same argument in his *Motion for Reconsideration (On the Decision promulgated on November 29, 2022)*[39] on the assailed Decision, which was denied in the assailed Resolution for lack of merit.

Likewise, during the trial, petitioner did not present controverting evidence to the Affiliate Services Agreement[40] and opted to *waive* his right to present evidence.[41]

Notably, the denial letter dated June 25, 2019[42] issued by the Regional Director of Revenue Region No. 8, declared that "*the service provided by [respondent] to [its] only customer, PPD Global [Limited] was performed in the Philippines*."[43]

The Court in Division, in relying on the denial letter dated June 25, 2019, did not err in finding that respondent was able to prove that it performed its services to PPD Global Limited in the Philippines. The foregoing circumstances and the evidence presented are sufficient to hold that respondent rendered its services in the Philippines, which is one of the requirements for

[32] *Id.*, pp. 139-142.
[33] Division Docket – Vol. III, pp. 1263-1272.
[34] Division Docket – Vol. I, pp. 120-125.
[35] *Id.*, pp. 139-142.
[36] Answer, pars. 20-22, Division Docket – Vol. I, p. 122; Answer to the Supplemental Petition for Review, pars. 6-8, Division Docket – Vol. I, p. 140.
[37] Division Docket – Vol. III, pp. 1263-1272.
[38] *Id.*, pp. 1265-1268.
[39] *Id.*, pars. 6-11, pp. 1352-1354.
[40] Minutes of the hearing held on, and Order dated October 6, 2020, Division Docket – Vol. II, pp. 739-B-739-D, and pp. 677-678, respectively.
[41] Minutes of the hearing held on, and Order dated February 13, 2020, Division Docket – Vol. I, pp. 668-670, and pp. 677-678, respectively.
[42] Exhibit "P-37", Division Docket – Vol. III, pp. 1113-1114.
[43] *Id.*, p. 1113.

proving zero-rated sales under Section 108 (B)(2) of the NIRC of 1997, as amended.

Respondent has partially complied with the invoicing and accounting requirements under the Tax Code.

The Court in Division did not err in denying petitioner's Motion for Reconsideration.

Petitioner, in another effort to convince the Court *En Banc* that respondent's refund claim is improper, asserts that the purchases, supported only by altered purchase documents with counter-signatures, as indicated in the ICPA Report,[44] should be disallowed due to non-compliance with substantiation and invoicing requirements under Sections 110 and 113 of the NIRC of 1997, as amended.

The Court *En Banc* is not swayed.

The Court *En Banc* notes that it is only upon the filing of the present *Petition for Review* that petitioner raised such an argument. Petitioner should have raised his objection to the supposed altered documents when respondent presented the ICPA[45] and when the Formal Offer of Evidence, which included the ICPA Report, was made on November 20, 2020.[46]

As discussed above, even petitioner's *Motion for Reconsideration*[47] on the assailed Decision did not raise this issue, for he merely reiterated his argument in his Answer that respondent's client, PPD Global Limited, is not an NRFC. Simply put, the issues raised here by petitioner were only brought up for the first time on appeal.

Objection to oral evidence must be raised at the earliest possible time, which is after the objectionable question is asked or after the answer is given if the objectionable issue becomes

[44] Exhibit "P-42", Division Docket – Vol. II, p. 757.
[45] Transcript of Stenographic Notes (TSN) dated November 10, 2020, pp. 18-20.
[46] Formal Offer of Documentary Evidence, Division Docket – Vol. III, pp. 839-840, vis-à-vis Comment/Opposition (To Petitioner's Formal Offer of Documentary Evidence dated November 20, 2020), Division Docket – Vol. III, pp. 1233-1235.
[47] *Id.*, pars. 6-11, pp. 1352-1354.

apparent only after the answer was given.[48] In the case of documentary evidence, an offer is made after all the witnesses of the party making the offer have testified, specifying the purpose for which the evidence is being offered.[49] It is only at this time, and not at any other, that objection to the documentary evidence may be made.[50]

In *Commissioner of Internal Revenue v. De La Salle University, Inc.*,[51] the Supreme Court held that an objection to the evidence cannot be raised for the first time on appeal:

> The Court has held that **if a party desires the court to reject the evidence offered, it must so state in the form of a timely objection and it cannot raise the objection to the evidence for the first time on appeal**. Because of a party's failure to timely object, the evidence offered becomes part of the evidence in the case. As a consequence, **all the parties are considered bound by any outcome arising from the offer of evidence properly presented.**
>
> As disclosed by DLSU, the Commissioner did not oppose the supplemental formal offer of evidence despite notice. The Commissioner objected to the admission of the supplemental evidence only when the case was on appeal to the CTA *En Banc*. By the time the Commissioner raised her objection, it was too late; the formal offer, admission and evaluation of the supplemental evidence were all *fait accompli*.
>
> We clarify that **while the Commissioner's failure to promptly object had no bearing on the materiality or sufficiency of the supplemental evidence admitted, she was bound by the outcome of the CTA Division's assessment of the evidence.** [*Emphasis added*]

Applying the foregoing, petitioner's failure to timely object to the admitted ICPA Report had no bearing on its materiality or sufficiency. However, he is still bound by the Court's evaluation of said evidence.

It bears stressing, however, that allowing the testimony of the ICPA and admitting the ICPA Report does not mean that the Court is bound thereby. It still falls within the Court's discretion whether to adopt the ICPA testimony, depending on

[48] *Magsino v. Magsino,* G.R. No. 205333, February 18, 2019, citing *Westmont Investment Corp. v. Francia, Jr.*, G.R. No. 194128, December 7, 2011, and Section 36, Rule 132 of the 1997 Rules of Court.
[49] *Magsino v. Magsino,* G.R. No. 205333, February 18, 2019, citing *Spouses Tapayan v. Martinez*, G.R. No. 207786, January 30, 2017.
[50] *Id.*
[51] G.R. Nos. 196596, 198841 & 198941, November 9, 2016, cited in *Commissioner of Internal Revenue v. Vestas Services Philippines, Inc.*, G.R. No. 255085, March 29, 2023.

its appreciation of the attendant facts and applicable law, pursuant to Section 3, Rule 13 of the RRCTA:

> SEC. 3. *Findings of independent CPA.* — The submission by the independent CPA of pre-marked documentary exhibits shall be subject to verification and comparison with the original documents, the availability of which shall be the primary responsibility of the party possessing such documents and, secondarily, by the independent CPA. **The findings and conclusions of the independent CPA may be challenged by the parties and shall not be conclusive upon the Court, which may, in whole or in part, adopt such findings and conclusions subject to verification.** [*Emphasis added*]

As such, the Court En Banc concurs with the Court in Division in holding that respondent's input VAT of **₱15,311,882.67** must be reduced by the total disallowances of ₱3,590,534.37, leaving the amount of ₱11,721,348.30 as respondent's valid input VAT for the 1st and 2nd quarters of CY 2017, *viz.*:

> a) Input VAT on current purchases
> amounting to ₱14,122,188.45
>
> Petitioner presented VAT ORs and sales invoices issued by its suppliers. Yet, an inspection thereof shows that input VAT amounting to ₱2,400,840.15 must be disallowed for not being properly substantiated by supporting documents, as prescribed under Sections 110(A), 113(A) and (B), and 237 of the NIRC, as amended, as implemented by Sections 4.110-1, 4.110-2, 4.110-8, 4.113-1(A) and (B) of RR No. 16-2005, as amended, as detailed below ...
>
> b) Amortized input VAT on purchases
> of capital goods exceeding ₱1 Million,
> amounting to ₱1,189,694.22
>
> The amount of ₱1,189,694.22, representing amortization of input VAT on purchases of capital goods exceeding ₱1 Million was determined, as follows: ...
>
> However, petitioner failed to substantiate the same with supporting documents. ICPA Bambao likewise observed that the amount of ₱1,189,694.22, pertaining to the realized portion of the deferred input VAT from purchases of capital goods exceeding ₱1M was unsupported. As such, disallowance thereof is in order.

> **Ergo, petitioner's total reported input VAT of ₱15,311,882.67 for the 1st and 2nd quarters of CY 2017, must be reduced by the total disallowances thereon amounting to ₱3,590,534.37.** <u>This leaves the amount of ₱11,721,348.30 as petitioner's valid input VAT for said periods</u>, as computed below: ... [*Emphasis added*]

The Court reminds petitioner that while it is settled that the taxpayer-claimant has the burden of proving its entitlement to the refund, the BIR has the <u>equally important</u> responsibility of contradicting the refund claim by presenting contrary evidence once the burden of evidence shifts to its side.

The Supreme Court's ruling in *Winebrenner & Iñigo Insurance Brokers, Inc. v. Commissioner of Internal Revenue*[52] is highly instructive, *viz.*:

> ...**[T]he CIR has the <u>equally important</u> responsibility of contradicting petitioner's claim by presenting proof readily on hand once the burden of evidence shifts to its side**. Claims for refund are civil in nature and as such, petitioner, as claimant, though having a heavy burden of showing entitlement, need only prove preponderance of evidence in order to recover excess credit in cold cash. To review, "[P]reponderance of evidence is [defined as] the weight, credit, and value of the aggregate evidence on either side and is usually considered to be synonymous with the term 'greater weight of the evidence' or 'greater weight of the credible evidence.' It is evidence which is more convincing to the court as worthy of belief than that which is offered in opposition thereto. [*Emphasis added*]

The BIR's duty to controvert a refund claim once the claimant has successfully established a *prima facie* right to the refund by complying with the requirements laid down by law is exemplified in *Chevron Holdings, Inc. v. Commissioner of Internal Revenue,*[53] viz.:

> We reiterate that although the burden of proof to establish entitlement to a refund is on the taxpayer-claimant, the Court has consistently held that once the minimum statutory requirements have been complied with, the claimant should be considered to have successfully discharged their burden to prove its entitlement to the refund. **After the claimant has successfully established a *prima facie* right to the refund by complying with the requirements laid**

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[52] *Winebrenner & Iñigo Insurance Brokers, Inc. v. Commissioner of Internal Revenue*, G.R. No. 206526, January 28, 2015.
[53] G.R. No. 215159, July 5, 2022.

> **down by law, the burden is shifted to the opposing party, *i.e.*, the BIR, to disprove such claim**. Otherwise, we would unduly burden the taxpayer-claimant with additional requirements which have no statutory nor jurisprudential basis. [*Emphasis added*]

Here, petitioner did not present any contrary evidence during the proceedings before the Court in Division. Petitioner waived his right to present evidence during the trial and failed to contest respondent's pieces of evidence offered to prove that its reported zero-rated sales fall under Section 108 (B) (2) of the NIRC of 1997, as amended.

Records show that respondent has proved, albeit partially, that its services to PPD Global Limited are subject to VAT zero rating upon satisfaction of the conditions under Section 108(B)(2) of the NIRC of 1997, as amended.

All told, the Court *En Banc* sees no compelling reason to reverse and set aside the Court in Division's finding that respondent is entitled to a refund of excess and unutilized input VAT imputable to its zero-rated sales for the 1st and 2nd quarters of CY 2017, to the extent of ₱9,210,043.50.

WHEREFORE, the *Petition for Review* filed by the Commissioner of Internal Revenue is **DENIED** for lack of merit. Accordingly, the assailed Decision dated November 29, 2022, and the Resolution dated May 23, 2023, of the Court's First Division in CTA Case No. 10132 are **AFFIRMED.**

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

x--x

Ma. Belen M. Ringpis-Liban
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan
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

ON LEAVE
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