REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

QL DEVELOPMENT, INC., Petitioner,	**CTA CASE NO. 10291**
- versus -	Members:
COMMISSIONER OF BUREAU OF INTERNAL REVENUE and BUREAU OF INTERNAL REVENUE, Respondents.	**CASTAÑEDA, JR.,** *Chairperson, and* **BACORRO-VILLENA,** *JJ.*
	Promulgated:
	DEC 1 1 2021 2:34 pm

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RESOLUTION

For this Court's resolution are the following:

1. petitioner's **Compliance (Re: Resolution dated March 3, 2021)** filed through registered mail on March 18, 2021 and received by this Court on May 19, 2021;

2. respondents' **Motion for Reconsideration (Re: Resolution dated 7 June 2021)**, filed June 25, 2021, with petitioner's **Comment/Opposition (Re: Motion for Reconsideration dated June 24, 2021)**, filed on October 20, 2021; and

3. petitioner's **Compliance [Re: Resolution dated 05 July 2021]**, filed on October 20, 2021.

Respondents' Motion for Reconsideration (Re: Resolution dated 7 June 2021)

Respondents seek the reconsideration of the Court's Resolution[1] promulgated on June 7, 2021, the dispositive portion of which reads:

> "**WHEREFORE**, premises considered, petitioner's **Motion for Early Resolution of the Issue of Prescription of Collection of Taxes – with – Motion to Defer Pre-trial** is **GRANTED**. Accordingly, the assessment for deficiency taxes for the taxable year 2010 issued against petitioner and contained in the FAN/FLD dated December 11, 2014 and Questioned Decision dated February 4, 2020, is **CANCELLED**."

Respondents seek the reversal of the assailed Decision on the following grounds:

I. The Honorable Court has no jurisdiction over the instant petition. The assessment against petitioner has already become final, executory and demandable.

II. While maintaining that the Honorable Court has no jurisdiction over the instant petition. Respondents' right to assess petitioner for deficiency income tax, value-added tax, withholding tax on compensation and expanded withholding tax for taxable year 2010 has not yet prescribed. The three-year limitation within which to make the assessment finds no application to the instant case.

III. Assuming arguendo that the Honorable Court can exercise jurisdiction over the instant case and assuming further that the five (5)-year period finds application to the instant case, respondents' right to assess did not prescribe.

In support of the above-enumerated grounds, respondents put forward the following arguments:

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[1] Docket, Vol. III, pp. 1375-1383.

Respondents argue that a taxpayer's right to contest assessments, particularly the right to appeal to this Court, may be waived or lost as in this case. They state that respondent BIR, duly issued the Formal Letter of Demand (FLD) and Assessment Notices (BIR Form 0401) for taxable year 2010 which was received by petitioner on December 12, 2014.

They aver that as contained in the petition, petitioner admits that it received the FLD and Assessment Notices for taxable year 2010 on December 12, 2014.

Respondents contend that based on Section 228 of the NIRC of 1997, the taxpayer has thirty (30) days from receipt of the FLD and Assessment Notices within which to file a valid protest.

Further, they state Section 3.1.5 of Revenue Regulations No. 12-99 [Subject: Implementing the Provisions of the National Internal Revenue Code of 1997 Governing the Rules on Assessment of National Internal Revenue Taxes, Civil Penalties and Interest and the Extra-judicial Settlement of a Taxpayer's Criminal Violation of the Code through Payment of Suggested Compromise Penalty].

According to the respondents, from the receipt of the FLD and Assessment Notices on December 12, 2014, petitioner had until January 12, 2015 within which to file a valid protest on the assessment with the respondents.

Moreover, respondents submit that there was no valid protest as contemplated by the NIRC of 1997 and the pertinent Rules. Respondents maintain their position that the alleged protest failed to comply with the requirements of Section 6 in relation to Section 228 of the NIRC of 1997 as implemented by Revenue Regulations No. 18-2013 which requires that taxpayer shall state in his protest (i) nature of protest whether reconsideration or reinvestigation specifying newly discovered or additional evidence he intends to present if it is a request for reinvestigation, (ii) date of the assessment notice and (iii) the applicable law, rules and regulations or jurisprudence on which the protest is based, otherwise, his protest shall be considered void and without force and effect.

Respondents argue that with the failure of the petitioner to file a valid protest, the assessment has long become final, due and demandable. They state that petitioner was not able to timely appeal to this Court a decision issued by the respondents. Respondents aver that there was no decision to speak of.

Furthermore, respondents emphasize that the decision contemplated in the law is one rendered on a disputed assessment. Thus, they aver that it is primordial that the assessment be disputed first. According to the respondents, since, petitioner failed to file a valid protest to the FLD within the period provided by law, the assessments have become final, executory and demandable. They contend that being such, the assessments are not subject to judicial scrutiny as it is already beyond the jurisdiction of this Court.

Lastly, respondents allege that it is clear from the provision of Section 222 of the NIRC of 1997 in the three different cases of (1) false return, (2) fraudulent return with the intent to evade tax, (3) failure to file a return, the tax may be assessed, or a proceeding in court for the collection of such tax may begin without assessment, at any time within ten (10) years after the discovery of the (1) falsity, (2) fraud, (3) omission. They state that the discrepancy in petitioner's return manifests an evident substantial under declaration which eloquently demonstrate the falsity or fraudulence of the VAT and Income Tax returns with an intent to evade the payment of tax.

In refutation, petitioner states that respondents' motion for reconsideration does not contest that their right to collect taxes has already prescribed. It avers that in this regard, as correctly ruled upon by this Court, respondent CIR's and BIR's right to collect the assessment for deficiency taxes for taxable year 2010 as contained in the FAN/FLD and Questioned Decision has already prescribed as early as December 12, 2019 and the assessment should, accordingly, be cancelled.

Furthermore, it contends that this Court properly exercised its jurisdiction over the instant petition for review with due authority to resolve the issue of prescription of the respondents' right to collect taxes. Petitioner argues that indeed, pursuant to Section 7 of R.A. No. 1125, as amended by R.A. No. 9282 and established jurisprudence and issuances, this Court has jurisdiction over decisions and any inaction, of respondents CIR and BIR involving disputed assessments or other matters, arising under the NIRC or other laws administered by respondent BIR, which includes the power to resolve the issue on prescription of respondents' right to collect taxes.

Finally, petitioner alleges that the issue of the alleged non-prescription of respondents' right to assess taxes is irrelevant in the resolution of the issue of the prescription of the respondents' right to collect taxes in the instant case.

Respondents' motion for reconsideration is bereft of merit.

The Court has jurisdiction over the petition for review.

Jurisdiction is conferred by law and is the capacity of a court to "entertain, hear, and determine controversies."[2] The Court of Tax Appeals, as a court of special jurisdiction, can only take cognizance of matters clearly within its jurisdiction.[3]

Section 7(a)(1) of RA No. 1125, as amended, confers upon the CTA the jurisdiction to decide not only cases pertaining to disputed assessments and refunds of internal revenue taxes, but also "other matters" arising under the National Internal Revenue Code of 1997, as amended, to wit:

> " Sec. 7. Jurisdiction.- The CTA shall exercise:
>
> (a) Exclusive appellate jurisdiction to review by appeal, as herein provided:
>
> (1) Decisions of 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;" *(Emphasis supplied)*

This provision is further implemented by Section 3(a)(1), Rule 4 of the Revised Rules of the CTA (RRCTA), as follows:

> "Sec. 3. *Cases within the jurisdiction of the Court in Divisions.* –The Court in Divisions shall exercise:

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[2] *Guy. vs. Court of Appeals*, G.R. Nos. 165849, 170186, 171066 and 176650, December 10, 2007.
[3] *Commissioner of Internal Revenue vs. Silicon Philippines, Inc.*, G.R. No. 169778, March 12,2014

> (a) Exclusive original or appellate jurisdiction to review by appeal the following:
>
> (1) Decisions of 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; *(Emphasis supplied)*

It is settled that for the CTA to acquire jurisdiction over a "disputed assessment", the assessment must first be disputed by the taxpayer and ruled upon by the CIR to warrant a decision from which a petition for review may be taken to the CTA.[4]

On the other hand, the term "**other matters**" has been ruled to include, but not limited to: review of the BIR's authority and decision to compromise;[5] **prescription of the CIR's right to collect taxes**;[6] determination of the validity of a warrant of distraint and levy issued by the CIR and the validity of a waiver of the statute of limitations.[7]

Under the provision quoted above and jurisprudence, the Court has jurisdiction under "other matters" to resolve the issue of prescription of the respondents' right to collect the alleged deficiency taxes for the taxable year 2010.

The right of the government to assess petitioner for deficiency taxes for taxable year 2010 has prescribed.

Section 203 of the NIRC of 1997, as amended, provides:

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[4] *Oceanic Wireless Network, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 148380, December 9, 2005.

[5] *Consolidated cases of Philippine National Oil Company vs. Court of Appeals, et al., and Philippine National Bank vs. Court of Appeals, et al.*, G.R. Nos. 109976 and 112800, April 26, 2005.

[6] *Commissioner of Internal Revenue vs. Hambrecht & Quist Philippines, Inc.*, G.R. No. 169225, November 17, 2010.

[7] *Philippine Journalists, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 162852, December 16, 2004.

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

In the case of *Commissioner of Internal Revenue vs. FMF Development Corporation*[8], the Supreme Court held that the government must assess internal revenue taxes on time so as not to extend indefinitely the period of assessment and deprive the taxpayer of the assurance that it will no longer be subjected to further investigation for taxes after the expiration of reasonable period of time, to wit:

> "Under Section 203 of the NIRC, internal revenue taxes must be assessed within three years counted from the period fixed by law for the filing of the tax return or the actual date of filing, whichever is later. This mandate governs the question of prescription of the government's right to assess internal revenue taxes primarily to safeguard the interests of taxpayers from unreasonable investigation. Accordingly, the government must assess internal revenue taxes on time so as not to extend indefinitely the period of assessment and deprive the taxpayer of the assurance that it will no longer be subjected to further investigation for taxes after the expiration of reasonable period of time."

Thus, respondents only have three years, counted from the date of actual filing of the return or from the last day prescribed by law for the filing of such return, whichever comes later, to assess a national internal revenue tax or to begin a court proceeding for the collection thereof without an assessment.

However, this rule is subject to the exceptions provided under Section 222 of the NIRC of 1997, as amended, which states:

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

> "SEC. 222. *Exceptions as to Period of Limitation of Assessment and Collection of Taxes.-*
>
> (a) In the case of a **false or fraudulent return with intent to evade tax or of failure to file a return,** the tax may be assessed, or a proceeding in court for the collection of such tax may be flied without assessment, **at any time within ten (10) years after the discovery of the falsity, fraud or omission:** Provided, That in a fraud assessment which has become final and executory, the fact of fraud shall be judicially taken cognizance of in the civil or criminal action for the collection thereof.
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> xxxx." *(Emphasis supplied)*

It has been consistently held by this Court that allegations of falsity or fraud in the filing of tax returns must be proven to exist by clear and convincing evidence and cannot be justified by mere speculation. The fraud or falsity contemplated by law is actual and not constructive in nature. Therefore, it must be intentional with willful and deliberate act of deception and with the sole objective of avoiding tax. Apparently, the falsity or fraud is a question of fact and should never be presumed.

Respondents claim that the discrepancy in petitioner's return manifests an evident substantial under declaration which eloquently demonstrate the falsity or fraudulence of the VAT and Income Tax returns with an intent to evade the payment of tax.

After a careful evaluation of the records, the Court finds no supporting evidence to prove that petitioner filed a false return because the respondents did not present any witness or evidence to support such allegation of falsity.

On the contrary, a scrutiny of the FAN/FLD[9] and the FDDA[10], reveals that there is no indication that petitioner filed a false return. If indeed there were false returns that had been filed by petitioner, respondents should have imposed in the said FANFLD and FDDA a penalty of 50% of the tax or of the deficiency tax in accordance with Section 248(B) of the NIRC of 1997, as amended, to wit:

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[9] Exhibit "P-6", Docket, Vol. II, pp. 703-708.
[10] Exhibit "P-10", Docket, Vol. II, p. 726.

"SECTION 248. *Civil Penalties.*-

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(B) In case of wilful neglect to file the return within the period prescribed by this Code or by rules and regulations, or **in case a false or fraudulent return is wilfully made, the penalty to be imposed shall be fifty percent (50%) of the tax or of the deficiency tax,** in case, any payment has been made on the basis of such return before the discovery of the falsity or fraud: *Provided,* That a substantial underdeclaration of taxable sales, receipts or income, or a substantial overstatement of deductions, as determined by the Commissioner pursuant to the rules and regulations to be promulgated by the Secretary of Finance, shall constitute *prima facie* evidence of a false or fraudulent return: *Provided, further,* That failure to report sales, receipts or income in an amount exceeding thirty percent (30%) of that declared per return, and a claim of deductions in an amount exceeding (30%) of actual deductions, shall render the taxpayer liable for substantial underdeclaration of sales, receipts or income or for overstatement of deductions, as mentioned herein." *(Emphasis supplied)*

This Court had the occasion to rule in the case of *Newspaper Paraphernalia, Inc. vs. Commissioner of Internal Revenue*[11] that a false return implies deviation from the truth, whether intentional or not, and due process dictates that the taxpayer must be informed of the facts and the law upon which the assessment is made. It was likewise held by this Court that since respondents neither presented any evidence to substantiate its claim that petitioner filed a false return nor imposed the penalty of fifty percent of the tax or of the deficiency tax, the issue on false return was a mere afterthought, *viz:*

"It is worthy to note that this is the first time respondent has raised the argument that petitioner flied a false return. A false return implies deviation from the truth, whether intentional or not. There was no mention of respondent's findings that petitioner filed a false return in her Answer, nor was it mentioned by her lone witness in her Judicial Affidavit. Moreover, it was never mentioned in the preliminary assessment notice or in the FAN, as well as in the details of discrepancy attached thereto. Due process dictates that the taxpayer must be informed of the facts and the law upon which the assessment is made. Furthermore, respondent did not present any evidence to substantiate its claim that petitioner flied a false return, neither did it impose the penalty of fifty percent (50%) of the tax or of the deficiency tax, pursuant to Section 248(B)5 of the 1997

[11] Resolution, CTA Case No. 8599, January 22, 2016.

National Internal Revenue Code ('NIRC'). These circumstances, taken together, can only lead the Court to conclude that the argument raised by respondent in her Motion for Reconsideration is a mere afterthought, and thus, deserves scant consideration."

Further, the Supreme Court ruled in the case of *Commissioner of Internal Revenue vs. Javier, et al.*[12] that a taxpayer who files a false return is liable to pay a penalty of 50% of the tax due or of the deficiency tax, to wit:

"Under the then Section 72 of the Tax Code (now Section 248 of the 1988 National Internal Revenue Code), a taxpayer who files a false return is liable to pay the fraud penalty of 50% of the tax due from him or of the deficiency tax in case payment has been made on the basis of the return flied before the discovery of the falsity or fraud."

Based on the foregoing, the respondents failed to convince this Court that petitioner filed a false tax return; thus, the exception as to period of limitation to assess petitioner for deficiency tax is inapplicable to the instant case.

Furthermore, the prescription of respondents' right to collect the alleged deficiency taxes has already been ruled upon by the Court in the assailed Resolution, the pertinent portions of which are quoted below:

"Hence, when an assessment is timely issued, the BIR is given a period of five years within which to collect the tax assessed, reckoned from the date the assessment notice had been released, mailed or sent by the BIR to the taxpayer.

After perusal of the records of the case, the envelope[13] that came with the FAN/FLD[14] show that there is a stamp indicating that said documents were mailed on December 12, 2014[15]. Thus, applying the above discussion, respondent had five (5) years from December 12, 2014 within which to collect the said assessed deficiency or until December 12, 2019.

In the instant case, respondent BIR issued the *BIR Letter* on August 10, 2020,[16] the *BIR Letter on* September 4, 2020[17]

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[12] G.R. No. 78953, July 31, 1991.

[13] Exhibits "P-7", Docket, Vol. II, p. 709.
[14] Exhibit "P-6", Docket, Vol. II, pp. 703-708.
[15] Exhibits "P-7-b", Docket, Vol. II, p. 709.
[16] Exhibit "P-15", Docket, Vol. II, p. 784.

and the *BIR Letter* on September 11, 2020,[18] for collection of the Subject Assessment. Clearly, these collection efforts by the respondents were beyond December 12, 2019, and therefore prescribed.

At this juncture, the Court stresses the following pronouncements in the case of *China Banking Corporation vs. Commissioner of Internal Revenue,*[19] to wit:

> "If the pleadings or the evidence on record show that the claim is barred by prescription, the court is mandated to dismiss the claim even if prescription is not raised as a defense. In *Heirs of Valientes v. Ramas,* we ruled that the CA may *motu proprio* dismiss the case on the ground of prescription despite failure to raise this ground on appeal. **The court is imbued with sufficient discretion to review matters, not otherwise assigned as errors on appeal, if it finds that their consideration is necessary in arriving at a complete and just resolution of the case. More so, when the provisions on prescription were enacted to benefit and protect taxpayers from investigation after a reasonable period of time."** (Emphasis supplied)

Notably, in this case, the issue on prescription of respondents' right to collect was raised as early as the filing of the Petition for Review. However, a review of the records, specifically respondents' Answer, and even their opposition to the motion to suspend collection of taxes, shows that respondents failed to controvert petitioner's allegation concerning the prescription of respondents' right to collect taxes. Even during the hearing set for the presentation of respondents' evidence on the issue of prescription as one of the grounds for petitioner's urgent motion to suspend collection of taxes, the respondents manifested that they will no longer present evidence, but will instead present its evidence in the main case.[20]

Considering the Court's Resolution dated March 8, 2021, submitting the issue of prescription for resolution, that the findings on respondents' right to collect is based on the evidence on record, and that respondents failed to controvert the same, despite being given the opportunity to do so, it can be concluded that the government's demand for payment of deficiency taxes in the Questioned Decision dated February 4, 2020 is already

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[17] Exhibit "P-16", Docket, Vol. II, p. 786.
[18] Exhibit "P-17", Docket, Vol. II, p. 788.
[19] G.R. No. 172509, February 4, 2015.
[20] Minutes of the hearing held on February 1, 2021.

> barred by prescription and must therefore be cancelled. Thus, it is no longer necessary to dwell on the propriety of the assessment."

Considering the foregoing, the Court finds no cogent reason to reverse or modify the assailed Resolution dated June 7, 2021.

Petitioner's Compliance [Re: Resolution dated March 3, 2021] and Compliance (Re: Resolution dated July 5, 2021)

On March 3, 2021, the Court issued a Resolution granting petitioner's Motion for Partial Reconsideration [Re: Resolution dated 01 February 2021] and Extremely Urgent Verified Motion [For the Issuance of a Suspension Order against the Collection of Taxes]. Accordingly, the collection of taxes is suspended.

Likewise, in the same Resolution, the Court ordered petitioner to post a cash or surety bond equivalent to the amount claimed or ₱7,255,673.65, within ten (10) days from receipt of this resolution. The Court further stated that the bond must be a GSIS bond, or a bond from other reputable surety company duly accredited by the Supreme Court with the required supporting documents specified in Supreme Court A.M. No. 04-7-02-SC, dated July 20, 2004.

Thereafter, petitioner filed its Compliance [Re: Resolution dated March 3, 2021] on March 18, 2021.

In the said Compliance, petitioner manifested that it already posted on March 18, 2021 the required surety bond from **Milestone Guaranty & Assurance Corp.**, a reputable surety company duly accredited by the Supreme Court, for the amount of Seven Million Two Hundred Fifty-Five Thousand Six Hundred Seventy-Three Pesos and 65/100 (₱7,255,673.65). Attached to the Compliance are the following documents to prove the posting of the bond:

1. Original copy of the "Plaintiff's Bond for the Issuance of a Preliminary Injunction" dated March 18, 2021, issued by Milestone Guaranty and Assurance Corp. for the amount of Seven Million

Two Hundred Fifty-Five Thousand Six Hundred Seventy-Three Pesos and 65/100 (₱7,255,673.65);

2. Original copy of Official Receipt No. 7860679;

3. Certified photocopy of the Certification and Authority (with photos of the authorized agents of the bonding company) issued by the Office of the Court Administrator on February 23, 2021;

4. Original Copy of the Certificate of Accreditation and Authority issued by the Office of the Court Administrator on February 23, 2021;

5. Original Copy of the Affidavit of Waiver issued by Hao Chin Elaine Tible dated March 18, 2021;

6. Original Copy of Official Receipt No. 0435757;

7. Certified True Copy of the Certification issued by the Insurance Commission to Milestone Guaranty and Assurance Corporation on March 10, 2021, showing approval of the judicial forms enumerated therein;

8. Original Copy of Official Receipt No. 0408451;

9. Certified True Copy of the Certificate of Authority to Transact issued to Milestone Guaranty and Assurance Corporation by the Insurance Commission on January 1, 2019;

10. Photocopy of Official Receipts Nos. 9559428C and 9564519C;

11. Photocopy of Official Receipt No. B-5741731 issued by Milestone Guaranty and Assurance Corporation, showing payments of the Premiums amounting to ₱108,835.10, Documentary Stamp amounting to ₱13,604.39, Local Business Tax amounting to ₱119.73, Notarial Fees amounting to ₱500.00, others amounting to ₱8,994.05; and VAT amounting to ₱13,060.21; and

12. Photocopy of the Secretary's Certificate dated January 19, 2021 containing the names and

> specimen signatures of the agents authorized, empowered and directed, to sign policies for all kinds of judicial bonds for civil/special proceedings and criminal cases for and in behalf of the corporation.

Then, on July 5, 2021, the Court issued a Resolution directing petitioner to submit within a period of ten (10) days from notice the original or certified true copy of the following: (1) The Official Receipt with OR No. B-5741731, and/or any other document showing proof of payment of legal fees under the Rules of Court and the documentary stamp tax (thirty centavos [₱ 0.30] on each four pesos [₱4.00] or fractional part thereof, of the premium charged, pursuant to Section 187 Title VII of RA No. 8424) and value-added tax (VAT) under the National Internal Revenue Code of 1997 and (2) Secretary Certificate containing the specimen signatures of the agents authorized to transact business with the courts.

Subsequently, on October 20, 2021, petitioner filed its Compliance [Re: Resolution dated 05 July 2021], submitting the following documents:

1. Certified Xeroxed Copy of the Original of the Secretary's Certificate dated January 19, 2021 containing the names and specimen signatures of the authorized representative of judicial bonds for civil/special proceedings cases in their respective areas of operation who are authorized to transact business for and in behalf of the corporation, including filing, follow up and processing of bonds with the various courts; and

2. Original copy of the Official Receipt with OR No. B-5741731.

The Court notes and considers the above submission as substantial compliance with the Court's Resolution dated July 5, 2021.

WHEREFORE, premises considered, petitioner's **Compliance [Re: Resolution dated March 3, 2021]** and **Compliance [Re: Resolution dated 05 July 2021]**, are **NOTED**. Thus, finding the surety bond and the attached documents to be in order, the surety bond is hereby **APPROVED**.

On the basis of the posting of the Surety Bond, respondents are hereby **ENJOINED** from collecting from petitioner the amount of tax subject of the present Petition for Review either by distraint, levy, or otherwise by any other means provided for by law, until further orders from the Court.

On the other hand, respondents' **Motion for Reconsideration (Re: Resolution dated 7 June 2021)** is **DENIED** for lack of merit.

SO ORDERED.

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

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice