REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

REDENTOR AGPULDO TAGALA, as the proprietor of 7TH CONCEPT TRADING / 7C CONSTRUCTION,	**CTA Case No. 10720**
Petitioner,	Members: **MANAHAN,** *Chairperson,* **REYES-FAJARDO,** *and* **ANGELES,** *JJ.*
-versus-	
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: AUG 14 2024 3:48 p.m.

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D E C I S I O N

MANAHAN, *J.*:

Before the Court is a *Petition for Review* filed on February 2, 2022[1] seeking that the Court:

1. Declare as invalid or prescribed the Letter of Authority ("LOA") No. 001-2018-00000287 dated December 3, 2018; and/ or

2. Declare as null and void the Final Decision on Disputed Assessment ("FDDA") dated December 21, 2021 assessing petitioner of deficiency tax liabilities in the total amount of ₱12,169,518.89, and instead render judgment that petitioner is without any internal revenue tax liability for taxable year ("TY") 2017.

THE FACTS

Petitioner Redentor Agpuldo Tagala ("Redentor") is the sole proprietor of 7th Concept Trading / 7C Construction, with

[1] Docket, pp. 6 to 23.

residence at Block 29, Lot 3, Brookeside Lane, Arnaldo Highway, Brgy. San Francisco, Gen. Trias, Cavite. He is represented by his tax agent, Rolando S. Conte.[2] On the other hand, respondent is the duly appointed Commissioner of Internal Revenue ("CIR") with authority to perform the duties of his office in accordance with law.[3]

On December 3, 2018, the Bureau of Internal Revenue ("BIR"), through Regional Director ("RD") Clavelina S. Nacar of Revenue Region No. 1 – Calasiao, Pangasinan, issued LOA No. 001-2018-00000287[4] ("assailed LOA"). The assailed LOA authorized Revenue Officer ("RO") Mark Angelo Ramos and Group Supervisor ("GS") Sherwin Lagmay to examine Redentor's books of account and other accounting records for the period January 1, 2017 to December 31, 2017.

Pursuant to the assailed LOA, RO Ramos and GS Lagmay issued the *Checklist of Requirements* dated December 3, 2018.[5] The LOA and the *Checklist of Requirements* were served upon a certain Ms. Julia Divina P. Martin on December 12, 2018.[6]

RO Ramos subsequently issued a *First Notice for Presentation of Records* dated January 11, 2019.[7] This was served upon Ms. Julia Divina P. Martin on February 13, 2019.[8] Then, a *Second & Final Request for Presentation of Records* was issued by Revenue District Officer ("RDOr") Helen H. Leaño.[9] This was served on February 28, 2019.[10]

On September 26, 2019, the CIR issued a *Subpoena Duces Tecum* commanding Redentor to appear and bring certain documents.[11] On October 20, 2019, Redentor appeared at Revenue Region No. 1 in Calasiao, Pangasinan.[12]

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[2] Exhibit "P-2," Docket, p. 27.
[3] *Joint Submission*, Admitted/Stipulated Facts, par. 1, Docket, p. 252.
[4] Exhibits "P-5" and "R-1," *BIR Records*, p. 141.
[5] Exhibits "P-6" and "R-2," *BIR Records*, p. 27.
[6] *Joint Submission*, Admitted/Stipulated Facts, par. 2, Docket, p. 252.
[7] Exhibits "P-7" and "R-3," *BIR Records*, p. 26.
[8] *Joint Submission*, Admitted/Stipulated Facts, par. 3, Docket, p. 252.
[9] Exhibits "P-8" and "R-4," *BIR Records*, p. 25.
[10] *Joint Submission*, Admitted/Stipulated Facts, par. 4, Docket, p. 253.
[11] Exhibits "P-9" and "R-5," *BIR Records*, p. 29.
[12] *Joint Submission*, Admitted/Stipulated Facts, par. 5, Docket, p. 253.

The BIR issued to Redentor a *Notice of Informal Conference* dated February 18, 2020.[13] In a letter dated March 6, 2020,[14] Redentor responded that no LOA was ever served upon him. He alleged that he does not know Ms. Julia Divina P. Martin personally or officially, and denied any authorization made by him in favor of the latter.

The BIR issued to Redentor another *Notice of Informal Conference* dated June 29, 2020,[15] showing a tax deficiency of ₱11,597,334.23.[16] In a letter dated July 21, 2020,[17] Redentor reiterated his position that the LOA "has not taken legal hold over the subject taxpayer" as "the whole examination process was flawed from the very beginning and therefor (*sic*) any assessment arising therefrom is null and void." In response to said letter, the RDOr Ramon D. Navarro informed Redentor that his case was endorsed to the BIR's legal division for appropriate action, and that an "assessment based on best evidence obtainable rule was formulated and conveyed to [Redentor] thru notice of informal conference."[18]

Meanwhile, on July 10, 2020, a criminal *Information* against Redentor was filed with the Municipal Trial Court of Calasiao, Pangasinan, charging him of the crime of failure to obey summons under Section 266 of the Tax Code.[19] Redentor was eventually acquitted of the crime charged.[20]

The BIR issued the *Preliminary Assessment Notice* ("PAN") dated September 10, 2020, with *Details of Discrepancies*,[21] finding Redentor liable for deficiency income tax and value-added tax ("VAT"), with surcharge, interests, and compromise penalties, in the aggregate amount of ₱11,970,387.16 for TY 2017. The PAN was served upon him at his residence in Cavite.[22]

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[13] *Id.*
[14] Exhibit "P-14," Docket, pp. 510 to 512.
[15] *Joint Submission*, Admitted/Stipulated Facts, par. 8, Docket, p. 253; *BIR Records*, p. 183.
[16] Exhibit "P-15," Docket, p. 92.
[17] Exhibit "P-16," Docket, pp. 101 to 104.
[18] Exhibit "P-17," Docket, p. 513.
[19] Exhibit "P-3," Docket, pp. 469 to 470.
[20] *People of the Philippines v. Redentor Agpuldo Tagala*, Criminal Case No. 8165-20, December 3, 2021; Exhibit "P-3-A," Docket, pp. 471 to 488.
[21] Exhibits "P-18" and "R-8," *BIR Records*, pp. 213 to 218.
[22] *Joint Submission*, Admitted/Stipulated Facts, par. 9, Docket, p. 253.

The BIR then issued the *Formal Letter of Demand* ("FLD") with *Details of Discrepancies* and the *Assessment Notices*, both dated October 15, 2020,[23] assessing Redentor for deficiency taxes amounting to ₱12,169,518.89, inclusive of interests and compromise penalties, for TY 2017. Said amount is broken down as follows:

Tax type	Basic tax due	Interests	Total
Income tax	₱5,748,654.62	₱1,784,130.40	₱7,532,785.02
VAT	3,428,502.63	1,154,231.24	4,582,733.87
Miscellaneous tax (compromise penalties)			54,000.00
TOTAL			**₱12,169,518.89**

The FLD and Final Assessment Notice ("FAN") were served upon Redentor on October 30, 2020.[24] On November 27, 2020, Redentor filed a *Protest Letter (Request for Reconsideration)* dated November 25, 2020.[25]

Subsequently, the BIR issued another LOA.[26] The LOA dated February 18, 2021 authorized RO Abner Dela Cruz and GS Daniella Gabaon to examine Redentor's books of accounts and accounting records for all internal revenue taxes for the period January 1, 2017 to December 31, 2017. It states that it replaces the LOA dated December 3, 2018 due to the transfer of the assigned RO to another district office and the reassignment of the case.

The BIR issued the FDDA ("assailed FDDA") on December 21, 2021,[27] still finding Redentor liable for deficiency taxes in the total amount of ₱12,169,518.89. The FDDA was served by substituted service or tender upon Ms. Divina Malvar on December 28, 2021.[28]

Aggrieved, Redentor filed the present *Petition for Review* on February 2, 2022.[29]

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[23] Exhibits "P-19" and "R-11," *BIR Records*, pp. 236 to 244.
[24] *Joint Submission*, Admitted/Stipulated Facts, par. 10, Docket, p. 253.
[25] Exhibit "P-4," *BIR Records*, pp. 327 to 342.
[26] LOA No. *LOA-001-2021-00000047*, Exhibit "R-14," *BIR Records*, p. 354.
[27] Exhibit "P-1," Docket, pp. 25 to 26; Exhibit "R-16," *BIR Records*, pp. 373 to 374.
[28] *Joint Submission*, Admitted/Stipulated Facts, par. 11, Docket, p. 253.
[29] Docket, pp. 6 to 24.

The CIR filed a *Motion for Extension of Time to File Answer* on April 1, 2022,[30] which the Court granted in its *Resolution* dated April 18, 2022.[31] The CIR posted his *Answer* on May 4, 2022.[32]

The case was referred to mediation at the Philippine Mediation Center - Court of Tax Appeals ("PMC-CTA"). However, the parties failed to agree to enter into mediation proceedings.[33] Thus, the case was scheduled for pre-trial conference on September 8, 2022.[34] Redentor filed his pre-trial brief on August 23, 2022,[35] while the CIR filed his pre-trial brief on September 5, 2022.[36]

The CIR transmitted the BIR Records of the case on September 6, 2022, consisting of one (1) folder, with 413 pages.[37]

The parties submitted their *Joint Submission (of the admitted/ stipulated facts and issues to be resolved)* on September 22, 2022.[38] In a *Resolution* dated October 26, 2022,[39] the Court approved the same and deemed the pre-trial terminated. The *Pre-Trial Order* was issued on December 28, 2022.[40]

Trial ensued. Redentor offered the testimony of his lone witness, Mr. Roland S. Conte, his tax agent/consultant.[41] On November 21, 2022, Redentor filed his *Formal Offer of Exhibits of Petitioner*, with the CIR's *Comment (to Petitioner's Formal Offer of Evidence)* filed on December 5, 2022. The Court admitted all offered exhibits except Exhibit "P-2-A" for failure to present the original for comparison.[42]

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[30] *Id.* at 141 to 144.
[31] *Id.* at 147.
[32] *Id.* at 153 to 167.
[33] *No Agreement to Mediate* dated July 21, 2022, Docket, p. 174.
[34] *Order* dated September 8, 2022, Docket, pp. 249 to 250.
[35] *Pre-Trial Brief (for the Petitioner Redentor Agpuldo Tagala)*, Docket, pp. 185 to 190.
[36] *Respondent's Pre-Trial Brief*, Docket, pp. 193 to 197.
[37] *Compliance* dated September 6, 2022, Docket, pp. 223 to 225.
[38] Docket, pp. 252 to 254.
[39] *Id.* at 286.
[40] *Id.* at 439 to 453.
[41] Exhibit "P-20," Docket, pp. 126 to 136; *Order* dated November 10, 2022, Docket, p. 287 to 290.
[42] *Resolution* dated January 30, 2023, Docket, pp. 456 to 459; *Resolution* dated June 26, 2023, Docket, pp. 567 to 570.

On the other hand, the CIR offered the testimonies of ROs Mark Angelo Q. Ramos,[43] Joanna M. Vinluan,[44] and Abner L. Dela Cruz.[45] On March 8, 2023, the CIR filed *Respondent's Formal Offer of Evidence*,[46] with Redentor's *Comments on Respondent's Formal Offer of Evidence* filed on March 16, 2023.[47] The Court admitted all offered exhibits.[48]

Redentor filed his memorandum on July 20, 2023.[49] On August 16, 2023, the CIR manifested that he is adopting the arguments raised in his *Answer* as his memorandum.[50] Thus, the case was submitted for decision on August 24, 2023.[51]

THE ISSUES

The sole issue for resolution of the Court, as stipulated by the parties, is **whether respondent CIR has lawfully assessed and imposed deficiency internal revenue taxes in the amount of ₱12,169,518.89 on petitioner for TY 2017**.

Petitioner's arguments

Petitioner Redentor argues that the tax assessment is null and void for violating his right to due process. *First*, the LOA was unlawfully served upon an unauthorized person who is completely unknown to petitioner. This makes the assessment process flawed from the very beginning. *Second*, the LOA was not revalidated after 120 days. *Third*, the FDDA was also invalidly served upon an unknown person whose authority to receive the same was not even explained.

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[43] Exhibit "R-18," Docket, pp. 205 to 211; *Order* dated February 16, 2023, Docket, pp. 460 to 464-B.
[44] Exhibit "R-19," Docket, pp. 217 to 222; *Order* dated February 16, 2023, Docket, pp. 460 to 464-B.
[45] Exhibit "R-20," Docket, pp. 243 to 247; *Order* dated February 16, 2023, Docket, pp. 460 to 464-B.
[46] Docket, pp. 542 to 549.
[47] *Id.* at 551 to 553.
[48] *Resolution* dated May 23, 2023, Docket, pp. 563 to 564.
[49] *Memorandum for the Petitioner*, Docket, pp. 571 to 594.
[50] *Manifestation*, Docket, pp. 598 to 600.
[51] *Minute Resolution* dated August 24, 2023, Docket, p. 602.

Respondent's counter-arguments

Respondent maintains that the LOA was validly served as it was received by petitioner's accountant, and that the non-revalidation of the LOA does not render the assessment invalid. Such assessment has legal and factual basis. Particularly, the deficiency income tax in the amount of ₱7,532,785.02 was computed based on: 1.) disallowed deductions based on Best Evidence Obtainable Rule; and 2.) undeclared sales; while the deficiency VAT in the amount of ₱4,582,733.87 was computed based on: 1.) undeclared sales; and 2.) disallowed input taxes. Petitioner is also liable for miscellaneous tax in the amount of ₱54,000.00 due to his failure to submit financial statements and other required documents pursuant to Section 255 of the Tax Code.

THE COURT'S RULING

We find for petitioner.

The Court has jurisdiction over the present Petition for Review.

Section 7(a)(1) of Republict Act ("RA") No. 1125,[52] as amended by RA No. 9282[53] ("CTA Charter"), provides for the Court's jurisdiction:

> 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

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[52] AN ACT CREATING THE COURT OF TAX APPEALS.

[53] AN ACT EXPANDING THE JURISDICTION OF THE COURT OF TAX APPEALS (CTA), ELEVATING ITS RANK TO THE LEVEL OF A COLLEGIATE COURT WITH SPECIAL JURISDICTION AND ENLARGING ITS MEMBERSHIP, AMENDING FOR THE PURPOSE CERTAIN SECTIONS OF REPUBLIC ACT NO. 1125, AS AMENDED, OTHERWISE KNOWN AS THE LAW CREATING THE COURT OF TAX APPEALS, AND FOR OTHER PURPOSES.

> Internal Revenue or other laws administered by the Bureau of Internal Revenue;[54]

Here, petitioner received the decision of the CIR on the disputed assessment, *i.e.* the FDDA, on December 28, 2021. Pursuant to Section 11 of the same law, petitioner had thirty (30) days from December 28, 2021, or until **January 27, 2022**, within which to file an appeal with this Court:

> SEC. 11. *Who May Appeal; Mode of Appeal; Effect of Appeal.* - Any party adversely affected by a decision, ruling or inaction of the Commissioner of Internal Revenue, ... may file an appeal with the CTA ***within thirty (30) days after the receipt of such decision or ruling*** or after the expiration of the period fixed by law for action as referred to in Section 7(a)(2) herein.

On January 10, 2022, the Supreme Court issued *Administrative Circular No. 01-2022* extending the filing periods of all pleadings falling due in the month of January 2022 until February 1, 2022. Since February 1, 2022 is a special non-working holiday,[55] petitioner had until February 2, 2022 within which to file his appeal.

The present *Petition for Review* was filed on February 2, 2022; hence, the Court is vested with jurisdiction to review the same.

Failure to validly serve the assailed LOA upon petitioner rendered the tax assessment for TY 2017 void.

The LOA is the authority granted to a revenue officer assigned to perform tax assessment functions. It is premised on the fact that the examination of a taxpayer who has already filed the tax return is a power that statutorily belongs only to

[54] *Emphasis supplied.*
[55] Proclamation No. 1236, s. 2021.

the CIR or his/her duly authorized representatives. Section 6 of the Tax Code instructs:

> **SEC. 6. Power of the Commissioner to Make Assessments and Prescribe Additional Requirements for Tax Administration and Enforcement.** -
>
> ***(A) Examination of Returns and Determination of Tax Due.*** After a return has been filed as required under the provisions of this Code, ***the Commissioner or his duly authorized representative may authorize the examination of any taxpayer and the assessment of the correct amount of tax,*** notwithstanding any law requiring the prior authorization of any government agency or instrumentality: *Provided, however,* That failure to file a return shall not prevent the Commissioner from authorizing the examination of any taxpayer.[56]

Relative thereto, Section 10 of the Tax Code authorizes the BIR Revenue Regional Director to issue the LOA:

> **SEC. 10. Revenue Regional Director.** - Under rules and regulations, policies and standards formulated by the Commissioner, with the approval of the Secretary of Finance, the Revenue Regional Director shall, within the region and district offices under his jurisdiction, among others:
>
> ...
>
> (c) Issue Letters of Authority for the examination of taxpayers within the region;

Meanwhile, Section 13 of the Tax Code provides for the *delegated* authority of ROs to examine taxpayers:

> **SEC. 13. Authority of a Revenue Officer.** - Subject to the rules and regulations to be prescribed by the Secretary of Finance, upon recommendation of the Commissioner, a

[56] *Emphasis supplied.*

> Revenue Officer assigned to perform assessment functions in any district may, ***pursuant to a Letter of Authority*** issued by the Revenue Regional Director, examine taxpayers within the jurisdiction of the district in order to collect the correct amount of tax, or to recommend the assessment of any deficiency tax due in the same manner that the said acts could have been performed by the Revenue Regional Director himself.

Based on the foregoing, absence of the LOA renders any examination or assessment conducted by a revenue officer a nullity.[57] This is because the LOA is not a mere formality or technicality, but is a requirement of due process. The taxpayer is entitled to know that the revenue officer knocking at his or her door has the proper authority to examine his or her books of accounts.[58]

To fulfill the requirement of due process, proper service of the LOA itself is essential. Service of a copy of any other BIR document does not suffice. In *Medicard Philippines, Inc. v. Commissioner of Internal Revenue*,[59] the Supreme Court ruled that mere issuance of a Letter Notice to the taxpayer violates the latter's due process if no corresponding LOA was served. It is also well settled that when a new revenue officer is assigned to conduct the examination or assessment, service of a new LOA must be made to prove the existence of the authority of such revenue officer. In *Commissioner of Internal Revenue v. McDonald's Philippines Realty Corp.*,[60] the Supreme Court explained:

> It is true that the service of a copy of a memorandum of assignment, referral memorandum, or such other equivalent internal BIR document may notify the taxpayer of the fact of reassignment and transfer of cases of revenue officers. However, notice of the fact of reassignment and transfer of cases is one thing; ***proof of the existence of authority to conduct an examination and***

[57] *Commissioner of Internal Revenue v. Sony Philippines, Inc.*, G.R. No. 178697, November 17, 2010 [Per J. Mendoza, Second Division].
[58] *Commissioner of Internal Revenue v. McDonald's Philippines Realty Corp.*, G.R. No. 242670, May 10, 2021 [Per J. Lopez, Third Division].
[59] G.R. No. 222743, April 05, 2017 [Per J. Reyes, Third Division].
[60] *Id.*

> ***assessment is another thing***. The memorandum of assignment, referral memorandum, or any equivalent document is not a proof of the existence of authority of the substitute or replacement revenue officer. The memorandum of assignment ... or any equivalent document is not issued by the CIR or his duly authorized representative for the purpose of vesting upon the revenue officer authority to examine a taxpayer's books of accounts.

Evidence in the instant case strongly supports petitioner's claim that the BIR failed to properly serve the assailed LOA dated December 3, 2018. During the cross-examination of RO Ramos, he admitted that: 1.) petitioner was not present at the time he served the LOA; 2.) he merely relied on the representation of petitioner's supposed relative as to Ms. Martin's authority to receive the LOA; and 3.) Ms. Martin is not an employee of petitioner. Pertinent portions of the testimony of RO Ramos are reproduced below:

> "ATTY. AGUINALDO:
> Q. ... Mr. Ramos, in your answer to Question No. 7, you said that the LOA was served on Ms. Julia Divina P. Martin on December 12, 2018. This Divina is not the taxpayer himself, how come that you consider this as service upon the petitioner?
>
> MR. RAMOS:
> A. ***I was informed Atty. by his relative*** that the LOA will be acknowledged by his Accountant, Ms. Julia Divina Martin.
>
> ...
>
> ATTY. AGUINALDO:
> Q. You immediately served this LOA to Divina Martin?
>
> MR. RAMOS:
> A. Yes Atty.
>
> ATTY. AGUINALDO:
> Q. And can you tell us where did you serve this LOA?
>
> MR. RAMOS:
> A. On that day Atty., I went to Brgy. Pacifico Marcos, Ilocos Norte. And then ***I was informed that Mr. Redentor Tagala was not around and by his relative, I was informed that Ms. Julia Divina Martin will acknowledge the Letter of***

Authority. I went back to Laoag because Ms. Julia Divina Martin is at Laoag and then we just met at the office of the BIR and then she received the LOA.

...

ATTY. AGUINALDO:
Q. Did you come to know what relation has this Divina Martin to the petitioner himself?

MR. RAMOS:
A. She is the accountant of the taxpayer Atty.

ATTY. AGUINALDO:
Q. What kind of Accountant, is this an External Accountant or Internal Accountant, meaning employed?

MR. RAMOS:
A. External accountant Atty.

...

ATTY. AGUINALDO:
Q. ***She is not an employee, do you have any proof that she is an employee of Mr. Tagala?***

MR. RAMOS:
A. ***No Atty***.

...

ATTY. AGUINALDO:
Q. Also, the First Notice for Presentation of Record dated January 11, 2019 was again served on a non-employee Julia Divina Martin on February 13, 2019. Do you admit that?

MR. RAMOS:
A. Yes Atty.

...

ATTY. AGUINALDO:
Q. ***When was the First Notice given to Mr. Tagala?***

MR. RAMOS
A. ***I think he was informed*** by his Accountant.

ATTY. AGUINALDO:
Q. So, you only suspect or you only believe that he was informed by his Accountant, but you have no proof to that effect, correct?

ATTY. BAYONA:
Objection, your Honors, again speculative.

...

JUSTICE FAJARDO:
Please answer.

MR. RAMOS:
A. Come again with the question Atty.?

ATTY. AGUINALDO:
Q. The question is, ***you have no proof that the Accountant, an unemployed Accountant notified Mr. Tagala, correct?***

MR. RAMOS:
A. ***When I served the Second Notice Atty., he was already aware of the Letter of Authority and the process.***"[61]

Plainly, aside from respondent's bare assertions, there is nothing on the records that would indicate that Ms. Martin was authorized to receive the LOA. On the other hand, petitioner consistently denied the authority of Ms. Martin as early as in his letters dated March 6, 2020 and July 21, 2020, as well as in his *Protest Letter (Request for Reconsideration)* dated November 25, 2020. Lamentably, respondent simply proceeded with the assessment while completely ignoring this serious potential lapse in due process.

Considering that no LOA for TY 2017 was issued to petitioner, it necessarily follows that any assessment for TY 2017 is void.

The fact that a second LOA dated February 18, 2021 was issued to petitioner does not cure the defect of having assessed petitioner without a valid LOA. When the second LOA was issued in favor of RO Abner Dela Cruz and GS Daniella Gabaon, the PAN and FLD with corresponding *Assessment Notices* have already been issued. As established, these are void for having been made without proper authority, and the belated issuance of the second LOA cannot operate to retroactively validate the same. A void assessment bears no fruit.[62]

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[61] *Transcript of Stenographic Notes*, February 16, 2023 hearing, pp. 9-14. *Emphasis supplied.*
[62] *Commissioner of Internal Revenue v. Unioil Corporation*, G.R. No. 204405, August 04, 2021 [Per J. Hernando, Second Division].

ACCORDINGLY, the *Petition for Review* is **GRANTED**. The FLD and *Assessment Notices*, both dated October 15, 2020, and the FDDA dated December 21, 2021, are **CANCELLED** and **SET ASIDE**.

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

(on leave)
MARIAN IVY F. REYES-FAJARDO
Associate Justice

HENRY S. ANGELES
Associate Justice

ATTESTATION

I attest that the conclusions in the above *Decision* were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

CATHERINE T. MANAHAN
Associate Justice
Chairperson, 3rd Division

CERTIFICATION

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

ROMAN G. DEL ROSARIO
Presiding Justice

am