REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

DELTEK SYSTEMS (PHILIPPINES) LTD.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB No. 1105
(CTA Case No. 7893)

Present:

Del Rosario, P.J.,
Castañeda, Jr.,
Bautista,
Uy,
Casanova,
Fabon-Victorino,
Mindaro-Grulla,
Cotangco-Manalastas, and
Ringpis-Liban, JJ.

Promulgated:

AUG 1 ? 2015
4:15 p.m.

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D E C I S I O N

Castañeda, Jr., J.:

Before the Court *En Banc* is a Petition for Review filed on December 16, 2013, assailing the July 19, 2013 Decision and the November 15, 2013 Resolution of the Special First Division of this Court in CTA Case No. 7893. Said Decision, upheld by the Resolution, denied the Petition for Review dated March 31, 2009 filed by petitioner Deltek Systems (Philippines), Ltd. for lack of merit.

FACTUAL ANTECEDENTS

The pertinent facts found by the Court in Division are as follows:

"Petitioner is a licensed branch office of DELTEK SYSTEMS (PHILIPPINES), LTD., a corporation organized and registered under the laws of the State of Virginia, USA.

It was established to develop, market and support computer software, to render software development services, technical support, consulting services and marketing and sales support to corporations, associations, partnerships, individuals and others. It was issued License to Transact Business No. A199900007 dated January 19, 1999 by the Securities and Exchange Commission (SEC) to operate as a branch office. Likewise it was issued by the Bureau of Internal Revenue (BIR) a Certificate of VAT Registration No. OCN9RC0000228077 and Tax Identification Number (TIN) 202-001-648-000.

XXX XXX XXX

For the four quarters of taxable year 2007, petitioner filed with the BIR its Quarterly VAT Returns xxx.

XXX XXX XXX

On March 27, 2009, petitioner filed with the BIR Revenue District Office No. 50 an Application for Tax Credits or Refunds (BIR Form No. 1914) for its alleged excess or unutilized input VAT pertaining to its zero-rated sales of services for taxable year 2007. Petitioner also filed on the same date an administrative claim for issuance of tax credit certificate in the amount of P9,476,827.27, representing its excess/unutilized input VAT as of December 31, 2007.

Shortly thereafter, or on March 31, 2009, petitioner filed the present Petition for Review with this Court.

In her Answer filed on June 4, 2009, respondent basically invoked the presumption of regularity in the collection of the subject tax, the lack of substantiation to support the claim for refund/tax credit, the defense that the sale of services does not qualify as VAT zero-rated, that petitioner must prove entitlement to the claim for refund/tax credit, which partakes the nature of tax exemption thus should be strictly construed against petitioner.

The parties submitted a Joint Stipulations of Facts and Issues, which was approved on January 20, 2010.

To prove its case, petitioner first presented its Business Manager Gary A. Vargas who executed a judicial affidavit for his direct testimony. He declared that petitioner is a VAT registered entity which began operation in 1999. In the year 2007, it paid input VAT on its purchases of goods and services, as evidenced by VAT invoices and official receipts. These purchases of goods and services were in connection with the services it rendered to its clients, which were all non-resident foreign entities which in turn paid in US Dollars subjected to zero VAT rate. Petitioner had not incurred any output VAT liability against which it could apply its accumulated input VAT credits.

XXX XXX XXX

On recall, witness Vargas presented SEC Certificate of Non-Registration of Company dated July 30, 2009 to prove that petitioner (sic)[1] was a non-resident foreign corporation. Per its consularized Certificate of Incorporation and Articles of Incorporation, petitioner was a registered corporation under the laws of the United States of America. For services rendered, these foreign clients paid petitioner in US Dollars, an acceptable foreign currency, duly accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP).

Petitioner's second witness Evelyn C. Go, who handled the account of petitioner for the year 2007, merely corroborated the testimony of witness Gary A. Vargas. On recall however, she added that as the accountant and bookkeeper of petitioner, she ensured that every invoice and official receipt issued to petitioner on its purchases was compliant with the requirements of Section 113 of the NIRC, specifically — it must include the name of the seller and the buyer, the BIR registration details of the invoice or official receipt, amount paid where the VAT paid was indicated separately, the date, quantity, unit cost, description of the goods or services subject of the transaction. She returned invoices or O.R.s to the supplier if details were missing for completion and further asked for a certification that the suppliers made the additions willingly.

The witness continued to state that petitioner had been paying VAT on its purchases since the VAT had been included in the amount paid by petitioner to the suppliers. <u>These goods and services were used to provide the services to its lone client engaged in business outside the Philippines</u>. Petitioner was paid

[1] SEC Certificate of Non-Registration of Corporation/Partnership, Exhibit U, July 19, 2013 Decision, page 4; Rollo, page 19. This certificate pertains to Deltek, Inc., the client of petitioner Deltek Systems Philippines, Ltd., not the petitioner itself. *See also* Formal Offer of Evidence, Division Docket, Volume I, pp. 298-299.

by this foreign client in US Dollars duly accounted for in accordance with the rules and regulations of the BSP.

The Court-commissioned Independent Certified Public Accountant (ICPA) Katherine O. Constantino reported to the Court the results of her examination of documents relative to petitioner's claim for refund/tax credit. As contained in her preliminary and Final and Consolidated Independent CPA Report, petitioner is a VAT registered entity which paid the corresponding input VAT on its local purchases of goods and services. Further, the income of petitioner is derived from its sole client Deltek, Inc., a company incorporated under the laws of the United States of America and is not registered with the SEC. Deltek, Inc. inwardly remits payment for the services rendered by petitioner in US Dollars, duly accounted for in accordance with the rules and regulations of the BSP. This mode of sale between a local company and a foreign non-resident entity qualifies petitioner for VAT zero-rating under Section 108 of the NIRC.

Per the ICPA, the amount of input VAT credits of petitioner is greater than its output VAT liabilities and that petitioner was able to substantiate its input VAT but only in the amount of P3,401,652.48.

The witness further testified that petitioner made domestic purchases which were supported by official receipts and invoices. The sales of services to its non-resident foreign client were supported by VAT official receipts not printed or marked zero-rated. The amount of approximately P1,100,000.00 for purchases of capital goods was disallowed as well as the amount of P4,600,000.00, for failure to comply with the invoicing requirements under the Tax Code.

Petitioner rested its case after it formally offered its documentary exhibits which the Court resolved in its Resolutions dated November 25, 2010, July 12, 2011, and October 28, 2011.

Meanwhile on January 18, 2011, respondent filed a Motion to Dismiss the petition on jurisdictional ground. Allegedly, the Petition for Review was premature as it was filed before the lapse of the 120-day period within which to act on petitioner's claim for refund pursuant to Section 112 of the NIRC of 1997 which effectively deprived the Court of jurisdiction.

In the Resolution dated April 18, 2011, the Court denied respondent's Motion to Dismiss, ruling that the Court acquired jurisdiction over the case. The Court explained that the failure to comply with the 120-day period merely results in non-exhaustion of administrative remedies rendering the action premature for lack of cause of action. However, this defense was deemed waived when respondent failed to raise it in her Answer pursuant to Section 1, Rule 9 of the Rules of Court.

Respondent filed a Motion for Reconsideration which was denied in the Resolution dated July 15, 2011.

Aggrieved, respondent filed a Petition for Review with the Court *En Banc* on August 18, 2011, docketed as CTA EB No. 805. The petition was dismissed in the Decision dated April 18, 2012, on the ground that the denial of a motion to dismiss was an interlocutory order, hence, could not be a subject of an appeal to the *En Banc*.

Thus, this case proceeded with respondent presenting her lone witness BIR Revenue Officer I Ruby S. Munion. The witness testified that on different dates, viz., September 4, 2009, March 31, 2010, January 17, 2011, March 10, 2011, and December 26, 2011, petitioner submitted documents in support of its application for refund of input VAT for the year 2007.

Respondent thereafter formally offered her exhibits which were admitted except Exhibit 5-C for failure to present the original, in the Resolution dated August 23, 2012.

On October 18, 2012, the case was submitted for decision." (underscoring and notes supplied)

On July 19, 2013, the Court in Division denied the Petition for Review for lack of merit.[2] It ruled that, first, petitioner failed to prove all the requisites under Section 108(B) of the 1997 NIRC.[3] Second, the official receipts presented were not fully compliant with the invoicing requirements under Sections 113(A)(2) and B(2)(c) of the 1997 NIRC because the term "zero-rated sale" was not written or printed prominently on them.[4]

Dissatisfied, petitioner moved for reconsideration which the Court denied for lack of merit in its November 15, 2013 Resolution.[5]

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[2] Division Docket, Volume II, pp. 664-683.
[3] Division Docket, Volume II, p. 679.
[4] Division Docket, Volume II, p. 681.
[5] Division Docket, Volume II, pp. 684-712.

ISSUE

Petitioner appealed the case by way of a Petition for Review before the Court *En Banc* and raised a single assignment of error:

> "Whether or not the Honorable Court – 1st Division erred in denying Petitioner-Appellant's (sic) claim for refund in the amount of **Nine Million Four Hundred Seventy-Six Thousand Eight Hundred Twenty-Seven And 27/100 Pesos (₱9,476,827.27)** on the ground that Petitioner-Appellant (sic) failed to substantiate and establish the existence of the alleged excess/unutilized input VAT credits as of 31 December 2007."[6]

DISCUSSION

We focus on the heart of the matter raised by the petitioner. Petitioner advocates that this Court should forego a rigid application of the tax code in order to promote substantial justice. Specifically, while petitioner concedes the factual findings of the Court in Division, which noted that:

(1) "The sales of services to its [petitioner's] non-resident foreign client were supported by VAT official receipts not printed or marked zero-rated."[7] (underscoring supplied)

(2) "Even granting that the foreign currency remittances came from Deltek, Inc., the supporting official receipts were not fully compliant with the invoicing requirements under Section 113(A)(2) and B(2)(c) of the NIRC of 1997, as amended, because the term 'zero-rated sale' was not written or printed prominently on the said official receipts."[8] (underscoring supplied)

it, nonetheless, asks for leniency in the application of the invoicing requirements with respect to its zero-rated sales of service to its client Deltek, Inc. (*formerly* Deltek Systems, Inc.).

We are not persuaded. The petition must fail.

First, we have carefully examined Exhibits QQ-1 to QQ-49 which petitioner offered as proof of zero-rated sales to its sole client Deltek, Inc. (*formerly* Deltek Systems, Inc.).[9] Indeed, we confirm the factual findings of the Court in Division that said official receipts do not bear the printed words

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[6] Rollo, page 4.
[7] Decision, CTA Case No. 7893, July 19, 2013, page 6; Rollo, page 21; Division Docket, Volume II, page 669.
[8] Decision, CTA Case No. 7893, July 19, 2013, page 18; Rollo, page 33; Division Docket, Volume II, page 681.
[9] Exhibits QQ-1 to QQ-49; *see also* Petitioner's Formal Offer of Evidence, page 16; Division Docket, Volume I, page 303.

"zero-rated sale" required by Section 113 of the 1997 NIRC, as amended. We further note that Exhibits QQ-1, QQ-15 to QQ-29, QQ-32 to QQ-45 and QQ-49 were not issued to Deltek, Inc. (*formerly* Deltek Systems, Inc.) at all but were issued to various individuals and other corporations. Thus, these pieces of evidence negate the very purpose for which they were offered by the petitioner[10] and contradict the testimonies of its second witness Evelyn C. Go and ICPA Katherine O. Constantino in support of its claim.

Second, the law is clear and must, therefore, be applied accordingly. Section 113 of the 1997 NIRC, as amended, provides without ambiguity that:

> "**SEC. 113. Invoicing and Accounting Requirements for VAT-registered Persons.** —
>
> **(A) Invoicing Requirements.** — A VAT-registered person shall issue:
>
> (1) A VAT invoice for every sale, barter or exchange of goods or properties; and
>
> (2) A VAT official receipt for every lease of goods or properties, and for every sale, barter or exchange of services.
>
> (B) Information Contained in the VAT Invoice or VAT Official Receipt. — The following information shall be indicated in the VAT invoice or VAT official receipt:
>
> (1) A statement that the seller is a VAT-registered person, followed by his Taxpayer's Identification Number (TIN);
>
> (2) The total amount which the purchaser pays or is obligated to pay to the seller with the indication that such amount includes the value-added tax: *Provided*, That:
>
> (a) The amount of the tax shall be shown as a separate item in the invoice or receipt;
>
> (b) If the sale is exempt from value-added tax, the term 'VAT-exempt sale' shall be written or printed prominently on the invoice or receipt;
>
> (c) If the sale is subject to zero percent (0%) value-added tax, the term 'zero-rated sale' shall be

[10] Petitioner's Formal Offer of Evidence, Division Docket, Volume I, page 303.

written or printed prominently on the invoice or receipt;

(d) If the sale involves goods, properties or services some of which are subject to and some of which are VAT zero-rated or VAT-exempt, the invoice or receipt shall clearly indicate the break-down of the sale price between its taxable, exempt and zero-rated components, and the calculation of the value-added tax on each portion of the sale shall be shown on the invoice or receipt: Provided, That the seller may issue separate invoices or receipts for the taxable, exempt, and zero-rated components of the sale.

(3) The date of transaction, quantity, unit cost and description of the goods or properties or nature of the service; and

(4) In the case of sales in the amount of One thousand pesos (P1,000) or more where the sale or transfer is made to a VAT-registered person, the name, business style, if any, address and Taxpayer Identification Number (TIN) of the purchaser, customer or client." (underscoring supplied)

Third, it bears stressing that the Supreme Court recently ruled upon the same issue to deny a claim for input VAT refund or credit.

In *Eastern Telecommunications Philippines, Inc. v. Commissioner of Internal Revenue*,[11] Eastern Telecommunications Philippines, Inc. (ETPI) sold services to various international non-resident telecommunications companies, received foreign currency revenues from the sales and generated input VAT attributable to said sales. ETPI filed with the Court of Tax Appeals a claim for refund or tax credit of its excess input VAT derived from the zero-rated sales. The Division of the Court of Tax Appeals (CTA) denied the petition finding that ETPI failed to imprint the word "zero-rated" on the face of its VAT invoices or receipts. The CTA En Banc affirmed the decision of the CTA Division, hence, the petition before the Supreme Court. The Supreme Court affirmed the holding of the CTA *En Banc* and stated that failure of ETPI to print the word "zero-rated" on its invoices or receipts is fatal to its claim, thus:

"An applicant for a claim for tax refund or tax credit must not only prove entitlement to the claim but also compliance with all the documentary and evidentiary requirements. Consequently,

[11] G.R. No. 183531, March 25, 2015.

the old CTA, as affirmed by the CTA *en banc*, correctly ruled that a claim for the refund of creditable input taxes must be evidenced by a VAT invoice or official receipt in accordance with Section 110(A)(1)26 of the NIRC. Sections 237 and 238 of the same Code as well as Section 4.108-1 of RR No. 7-95 provide for the invoicing requirements that all VAT-registered taxpayers should observe, such as: (a) the BIR Permit to Print; (b) the Tax Identification Number of the VAT-registered purchaser; and (c) the word "zero-rated" imprinted thereon. Thus, the failure to indicate the words "zero-rated" on the invoices and receipts issued by a taxpayer would result in the denial of the claim for refund or tax credit. Revenue Memorandum Circular No. 42-2003 on this point reads:

> A-13: Failure by the supplier to comply with the invoicing requirements on the documents supporting the sale of goods and services will result to the disallowance of the claim for input tax by the purchaser-claimant.
>
> If the claim for refund/TCC is based on the existence of zero-rated sales by the taxpayer but it fails to comply with the invoicing requirements in the issuance of sales invoices (e.g. failure to indicate the TIN), its claim for tax credit/refund of VAT on its purchases shall be denied considering that the invoice it is issuing to its customers does not depict its being a VAT-registered taxpayer whose sales are classified as zero-rated sales. Nonetheless, this treatment is without prejudice to the right of the taxpayer to charge the input taxes to the appropriate expense account or asset account subject to depreciation, whichever is applicable. Moreover, the case shall be referred by the processing office to the concerned BIR office for verification of other tax liabilities of the taxpayer. (Emphasis ours)

In this respect, the Court has consistently ruled on the denial of a claim for refund or tax credit whenever the word "zero-rated" has been omitted on the invoices or sale receipts of the taxpayer-claimant as pronounced in *Panasonic Communications Imaging Corporation of the Philippines v. CIR* wherein it was ratiocinated, viz:

> Section 4.108-1 of RR 7-95 proceeds from the rule-making authority granted to the Secretary of Finance under Section 245 of the 1977 NIRC

> (Presidential Decree 1158) for the efficient enforcement of the tax code and of course its amendments. The requirement is reasonable and is in accord with the efficient collection of VAT from the covered sales of goods and services. As aptly explained by the CTA's First Division, the appearance of the word "zero-rated" on the face of invoices covering zero-rated sales prevents buyers from falsely claiming input VAT from their purchases when no VAT was actually paid. If, absent such word, a successful claim for input VAT is made, the government would be refunding money it did not collect.
>
> Further, the printing of the word "zero-rated" on the invoice helps segregate sales that are subject to 10% (now 12%) VAT from those sales that are zero-rated. Unable to submit the proper invoices, petitioner Panasonic has been unable to substantiate its claim for refund." (underscoring supplied and citations omitted)

In a much earlier case in *Eastern Telecommunications Philippines, Inc. v. Commissioner of Internal Revenue*,[12] the Supreme Court also denied ETPI's claim for refund or tax credit of input VAT attributable to zero-rated sales because of non-compliance with invoicing requirements now embodied in Section 113(B)(2)(c) of the 1997 NIRC, as amended:

> "<u>The need for taxpayers to indicate in their invoices and receipts the fact that they are zero-rated or that its transactions are zero-rated became more apparent upon the integration of the abovequoted provisions of Revenue Regulations No. 7-95 in **Section 113 of the NIRC** enumerating the invoicing requirements of VAT-registered persons when the tax code was amended by Republic Act (R.A.) No. 9337</u>.
>
> <u>A consequence of failing to comply with the invoicing requirements is the denial of the claim for tax refund or tax credit</u>, as stated in Revenue Memorandum Circular No. 42-2003, XXX:
>
> XXX XXX XXX
>
> <u>The pronouncement in *Panasonic* has since been repeatedly cited in subsequent cases, reiterating the rule that the failure of a taxpayer to print the word "zero-rated" on its</u>

[12] G.R. No. 168856, August 29, 2012.

invoices or receipts is **fatal** to its claim for tax refund or tax credit of input VAT on zero-rated sales." (underscoring and emphases supplied)

Fourth, the relaxation of the application of the invoicing requirements runs counter to the rule on tax refunds or credits. It is well settled that tax refunds or credits, just like tax exemptions, are strictly construed against the taxpayer.[13] *Silicon Philippines, Inc. v. Commissioner of Internal Revenue*[14] held that:

> "As this Court has repeatedly emphasized, a tax credit or refund, like tax exemption, is strictly construed against the taxpayer. The taxpayer claiming the tax credit or refund has the burden of proving that he is entitled to the refund by showing that he has strictly complied with the conditions for the grant of the tax refund or credit. Strict compliance with the mandatory and jurisdictional conditions prescribed by law to claim such tax refund or credit is essential and necessary for such claim to prosper. Noncompliance with the mandatory periods, nonobservance of the prescriptive periods, and nonadherence to exhaustion of administrative remedies bar a taxpayer's claim for tax refund or credit, whether or not the CIR questions the numerical correctness of the claim of the taxpayer. For failure of Silicon to comply with the provisions of Section 112 (C) of the NIRC, its judicial claims for tax refund or credit should have been dismissed by the CTA for lack of jurisdiction." (underscoring supplied)

Fifth, we note that petitioner cites *Philippine Coconut Authority v. Corona International, Inc.*[15] to advance its argument that "a deviation from a rigid enforcement of rules may be allowed to attain its prime objective, for after all, the dispensation of justice is the core reason for the existence of courts." The authority cited, however, is not applicable to this case as it involves Section 13 Rule 44 of the 1997 Rules on Civil Procedure, which specifies the form and contents of the appellant's brief. In said citation, the Supreme Court remanded the case to the Court of Appeals for proper disposition and held that there was substantial compliance with the technical rules, which are intended to secure and not suppress substantial justice. The instant case involves not technical rules of procedure under the Rules of Court but substantive law under the 1997 NIRC, as amended, mandating compliance with invoicing requirements. More significantly, here the petitioner completely failed to comply with the invoicing requirements and

[13] *Commissioner of Internal Revenue v. Mindanao II Geothermal Partnership*, G.R. No. 189440, June 18, 2014 citing *Commissioner of Internal Revenue v. Bank of Philippine Islands*, G.R. No. 178490, July 7, 2009.
[14] G.R. No. 184360 & 184361, February 19, 2014.
[15] G.R. No. 139910, September 29, 2000.

offered neither evidence nor argument that would support even substantial compliance thereof.

Petitioner also cites *Redea v. Court of Appeals*[16] to carry its argument for leniency and quotes:

> "The Rules itself expressly states in Section 2 of Rule 1 that the rules shall be liberally construed in order to promote their object and to assist the parties in obtaining just, speedy and inexpensive determination of every action and proceeding. Courts, therefore, not only have the power but the duty to construe and apply technical rules liberally in favor of substantive law and substantial justice. Furthermore, this Court, unlike courts below, has the power not only to liberally construe the rules, but also to suspend them, in favor of substantive law or substantial rights. Such power inherently belongs to this Court, which is expressly vested with rule-making power by no less than the Constitution."

Petitioner's reliance on *Redea* is again misplaced. In *Redea*, the Supreme Court did not, in fact, grant the relief sought by the litigant who called for leniency in the application of the Rules of Court. Instead of relaxing the strict application of the rules, the Supreme Court affirmed the resolutions of the Court of Appeals, which considered Redea's appeal abandoned for failure of his former counsel to file his appellant's brief and which dismissed it accordingly.

Here, we reiterate that what is at issue is not the application of procedure but the application of a clear provision in Section 113 of the 1997 NIRC, as amended---a substantive law. It is noteworthy that in the very case of *Redea* upon which petitioner relies, the Supreme Court distinguished between substantive and procedural laws and how each should be applied properly. The point is relevant in the instant petition, thus:

> "In *Hagonoy Market Vendor Association v. Municipality of Hagonoy, Bulacan,* G.R. No. 137621, February 6, 2002, then Associate Justice, now Chief Justice Reynato S. Puno, reminded us that---
>
> > Laws are of two (2) kinds: substantive and procedural. **Substantive laws, insofar as their provisions are unambiguous, are rigorously applied to resolve legal issues on the merits**. In contrast, courts generally frown upon an uncompromising application of procedural laws so as not to subvert substantial justice. Nonetheless, it is not totally uncommon for

[16] G.R. No. 146611, February 6, 2007.

> courts to decide cases based on a rigid application of the so-called technical rules of procedure as these rules exist for the orderly administration of justice." (underscoring and emphases supplied)

The law upon which the resolution of the case hinges is clear and imperative. The law must, therefore, be rigorously applied to resolve legal issues on the merits of this case, as explained in *Redea*.

Sixth, findings of fact of the Court in Division are entitled to great weight and will no longer be disturbed absent any findings that would otherwise support a contrary conclusion. We find no cogent reason to deviate from these findings. It is a long standing rule that the Court will not lightly set aside the conclusions reached by the Court in Division which, by the very nature of its function of being dedicated exclusively to the resolution of tax problems, has accordingly developed an expertise on the subject, unless there has been an abuse or improvident exercise of authority.[17]

After a thorough review of the case, we find no reason to disturb the holding by the Court in Division which denied petitioner's claim for tax refund or credit. Therefore, as to the other points on the appreciation of factual matters raised by petitioner, we no longer see the necessity to discuss them at length.

WHEREFORE, premises considered, the Petition for Review is **DENIED** for lack of merit. Accordingly, the July 19, 2013 Decision and the November 15, 2013 Resolution are affirmed.

SO ORDERED.

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

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[17] *Microsoft Philippines, Inc. v. Commissioner of Internal Revenue*, G.R. No. 180173, April 6, 2011; *Commissioner of Internal Revenue v. TeaM (Philippines) Operations Corporation* [formerly Mirant (Philippines) Operations Corporation], G.R. No. 185728, October 16, 2013.

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice

ESPERANZA R. FABON- VICTORINO
Associate Justice

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

Ma. Belen
MA. BELEN RINGPIS-LIBAN
Associate Justice

CERTIFICATION

Pursuant to Section 13 of Article VIII of the Constitution, it is hereby certified that the conclusions in the above Decision were reached in consultation with the members of the Court *En Banc* before the case was assigned to the writer of the opinion of the Court.

ROMAN G. DEL ROSARIO
Presiding Justice