REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

CRESCENT PARK 14-678 PROPERTY HOLDINGS, INC.,
Petitioner,

-versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB NO. 1068
(CTA CASE No. 8326)

Present:

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

Promulgated:

MAY 04 2015 3:39 p.m.

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DECISION

BAUTISTA, J:

The Case

Before the Court *En Banc* is a Petition for Review filed on September 27, 2013,[1] pursuant to Section 2 of Rule 4[2] and Section 4(b)

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[1] *Rollo,* pp. 1-122 (with Annexes).

[2] RULE 4 - JURISDICTION OF THE COURT

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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:

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(d) Decisions, resolutions or orders on motions for reconsideration or new trial of the Court in Divisions in the exercise of its exclusive original jurisdiction over tax collection cases;

of Rule 8[3] of the Revised Rules of the Court of Tax Appeals, which prays that a judgment be rendered ordering the respondent Commissioner of Internal Revenue ("Commissioner") to refund or issue tax credit certificate in favor of petitioner Crescent Park 14-678 Property Holdings, Inc., the amount of Sixty-Three Million Seven Hundred Seven Thousand Six Hundred Fifteen and 76/100 (P63,707,615.76), representing unutilized VAT input taxes for 2009.[4]

The Parties[5]

Petitioner is a domestic corporation duly registered with the Securities and Exchange Commission ("SEC") under SEC Company Registration Number CS200719731, with principal address at Unit 9-2, 9/F Net One Center, Bonifacio Global City, Taguig City. It is a VAT-registered entity as evidenced by Bureau of Internal Revenue (BIR) Certificate of Registration No. OCN9RC0000259792 and Taxpayer's Identification Number 007-339-750-000 dated August 4, 2009. Its primary purpose is to buy and acquire by purchase, lease or otherwise, lands, and interest in land and to own, hold, improve, promote, develop, subdivide and manage any land owned, held or occupied by the corporation or belonging to them; to construct, erect and manage or administer buildings such as condominiums, apartments, hotels, restaurants, stores or other structures now or hereafter erected on any land owned, held or occupied by it.

Respondent Commissioner of Internal Revenue ("CIR") is sued in her official capacity, having been duly appointed and empowered to perform the duties of her office, including, among others, the duty to act on and approve claims for refund of tax credit as provided by law.

The Facts

The relevant antecedents are succinctly recited by the Court in Division in its Decision[6] dated June 13, 2013 as follows:

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[3] RULE 8. PROCEDURE IN CIVIL CASES
SEC. 4. *Where to appeal; mode of appeal.* –
xxx xxx xxx
(b) An appeal from a decision or resolution of the Court in Division on a motion for reconsideration or new trial shall be taken to the Court by petition for review as provided in Rule 43 of the Rules of Court. The Court *en banc* shall act on the appeal.
[4] *Rollo*, p. 10.
[5] *Id.*, pp. 17-18.

"On August 3, 2009, petitioner purchased from its sister company, 14-678 PHI, four parcels of land located at 31st Street, Zamora Circle, Bonifacio Global City, Taguig City in the aggregate amount of FIVE HUNDRED THIRTY MILLION EIGHT HUNDRED NINETY-SIX THOUSAND SEVEN HUNDRED NINETY-EIGHT PESOS (P530,896,798.00). As such, petitioner incurred a value-added tax on the said sale in the amount of SIXTY-THREE MILLION SEVEN HUNDRED SEVEN THOUSAND SIX HUNDRED FIFTEEN PESOS AND 76/100 (P63,707,615.76). Also on the same day, they entered into a Land Lease Agreement of the same four parcels of land, with petitioner as the lessor and 14-678 PHI as the lessee. The purpose of the lease was in order for 14-678 PHI to use the land for the purpose of building and/or maintaining a PEZA-registered information technology building or facility that is open for lease by all business enterprises wishing to locate thereat. It was stipulated that it would be valid for twenty-five (25) years from August 3, 2009, with automatic renewal for 25 years. On August 13, 2009, they executed an Amended and Restated Land Lease Agreement.

On October 26, 2009, petitioner filed its 3rd Quarterly VAT Return for taxable year 2009[7] with the Bureau of Internal Revenue and the same was amended on November 11, 2009.

Petitioner filed a Letter and an Application for Tax Credits/Refunds with respondent on March 31, 2011 for the alleged unutilized input tax that petitioner incurred from the purchase of the four parcels of land.

On August 25, 2011, petitioner filed this instant Petition for Review.

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[6] *Rollo*, CTA EB Case No. 1068 (CTA Case No. 8326), pp. 17-30; penned by Associate Justice Juanito C. Castañeda, Jr., with Associate Justice Caesar A. Casanova and Associate Justice Cielito N. Mindaro-Grulla, concurring.
[7] *Id.*, Exhibit "K," p. 275.

Respondent filed an Answer on October 28, 2011, interposing the following Special and Affirmative Defenses:

> 1. Respondent reiterates and repleads the preceding paragraphs of the answer as part of her Special and Affirmative Defenses;
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> 2. Petitioner's claim for refund is still subject to investigation by the Bureau of Internal Revenue;
>
> 3. Petitioner failed to demonstrate that the tax, which is the subject of this case, was erroneously or illegally collected;
>
> 4. Taxes paid and collected are presumed to be made in accordance with the laws and regulations, hence, not refundable;
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> 5. It is incumbent upon the Petitioner to show that it has complied with the provision of Section 204(C) in relation to Section 229 of the 1997 Tax Code, as amended;
>
> 6. Petitioner's claim for refund or issuance of tax credit certificate in the amount of Php63,707,615.76, as alleged unutilized input VAT paid on purchases of goods (land) allegedly attributable to its zero-rated sales for the 3rd Quarter of 2009 was not fully substantiated by proper documents, such as sales invoices, official receipts and others;
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> 7. In an action for tax credit or refund, the burden of proof is upon the taxpayer to prove that he is entitled thereto, and failure to discharge the said burden is fatal to the claim *(Emmanuel & Zenaida Aguilar v. Commissioner, CA-GR No. Sp. 16432, March 30, 1990 cited in*

> *Aban, Law of Basic Taxation in the Philippines, 1st Edition, p. 206);*
>
> 8. Claims for refund are construed strictly against the claimant, the same partake the nature of exemption from taxation *(Commissioner of Internal Revenue vs. Ledesma, 31 SCRA 95)* and as such, they are looked upon with disfavor. *(Western Minolco Corp. vs. Commissioner of Internal Revenue, 124 SCRA 121).*
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> On December 22, 2011, the parties filed their Joint Stipulation of Facts and Issues and the Court approved it in the Resolution dated December 27, 2011.
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> During trial, only petitioner presented documentary evidence as well as its witnesses, namely: Atty. Maria Cristina S. Samson and Mylene A. Bautista. On a hearing held on November 28, 2012, respondent's counsel manifested that she will no longer present evidence.
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> On January 24, 2013, the case was submitted for decision after the Court considered the respective Memorandum of petitioner and respondent filed on January 17, 2013 and January 22, 2013."

The Ruling of the Court in Division

On June 13, 2013, the Court in Division issued a Decision,[8] denying the petition for lack of merit, to wit:

> "**WHEREFORE,** premises considered, the instant Petition for Review is hereby **DENIED** for lack of merit.
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> **SO ORDERED.**"

Not satisfied with the Decision, petitioner filed a "Motion for Reconsideration" on July 2, 2013.[9] On the other hand, respondent

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[8] *Id.*, pp. 17-30.

filed its "Comment/Opposition (To Petitioner's Motion for Reconsideration)" filed through registered mail on July 24, 2013 and received by this Court on July 29, 2013.[10]

On September 10, 2013, the Court issued a Resolution[11] upholding the Decision and denying the Motion for Reconsideration, stating that:

> "**WHEREFORE,** premises considered, petitioner's **'MOTION FOR RECONSIDERATION'** filed on July 2, 2013 is hereby **DENIED** for lack of merit.
>
> **SO ORDERED."**

On September 27, 2013, petitioner filed the instant Petition for Review.[12] The Court *En Banc* issued a Resolution[13] dated October 30, 2013, ordering respondent to file her Comment to the Petition for Review.

On January 13, 2014,[14] Records Division issued a report stating that respondent failed to file her comment on the Petition for Review.

On February 10, 2014, the Court *En Banc* resolved[15] to give due course to the Petition for Review. The parties were required to file their respective Memoranda within a period of thirty (30) days from receipt of the Resolution.

On March 24, 2014, petitioner filed a "Motion for Extension of Time to File Memorandum",[16] which was granted by the Court *En Banc* in a Resolution dated March 27, 2014.[17]

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[9] *Records*, CTA Case No. 8326, pp. 507-517.
[10] *Id*, pp. 526-529.
[11] *Id*, pp. 521-525.
[12] *Rollo*, pp. 1-122 (with Annexes).
[13] *Id*., pp. 124-125.
[14] *Id*., p. 127.
[15] *Id*., pp. 129-130.
[16] *Id*., pp. 131-135.
[17] *Id*., p. 136.

On April 11, 2014, petitioner filed its Memorandum.[18] Meanwhile, on April 14, 2014,[19] the Records Division issued records verification stating that respondent failed to file her Memorandum.

On May 19, 2014, the Court *En Banc* resolved to submit the case for decision.[20]

Hence, this Decision.

The Issues[21]

A. THIS HONORABLE COURT'S SECOND DIVISION *(sic)* ERRED WHEN IT RULED THAT PETITIONER IS NOT ENTITLED TO A CLAIM FOR REFUND OF EXCESS INPUT TAXES.

B. THIS HONORABLE COURT'S SECOND DIVISION *(sic)* ALSO ERRED WHEN IT RULED THAT PETITIONER IS NOT A VAT-REGISTERED ENTITY WHEN THE TRANSACTION (TAXABLE EVENT) OCCURRED.

Petitioner's Arguments.

Petitioner maintains that it was already a VAT-registered entity when it incurred the VAT input taxes on its purchase of the parcels of land from 14-678 PHI. It insists that the VAT input taxes was incurred at the time it actually paid the balance of the purchase price on August 13, 2009 as evidenced by the Official Receipt[22] issued by 14-678 PHI on the same date.

Petitioner also insists that the Court in Division has committed an error when it gave credence to the invoice dated August 3, 2009,[23] because a sales invoice is not an evidence of payment but the official

[18] *Id.*, p. 137-156.
[19] *Id.*, p. 157.
[20] *Id.*, pp. 159-160.
[21] *Id.*, Petition for Review, p. 5.
[22] *Records*, Exhibit "AA-1", p. 330.
[23] *Id.*, Exhibit "Y," p. 318.

receipt as prescribed in Section 4.110-1 of the Revenue Regulations No. 16-05.[24]

Finally, petitioner maintains that it is engaged in zero rated transactions as its purchase of lands were made from a PEZA-registered entity which subject the aforesaid transactions to zero-rated sales pursuant to Section 112 of the NIRC, and as such, petitioner is entitled to refund or issuance of tax credit in the amount of Sixty Three Million Seven Hundred Seven Thousand Six Hundred Fifteen & 76/100 pesos (P63,707,615.76) representing unutilized input VAT attributable to its zero-rated sale of services in 2009.

The Ruling of the Court En Banc

The Court *En Banc* agrees with the ruling of the Court in Division in denying the Petition for Review for lack of merit. Thus, as eloquently discussed by the Court in Division:

> "The Court will discuss first if the claim was filed within two years after the close of the taxable quarter when such sales were made.
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> Section 112 of the National Internal Revenue Code of 1997, as amended, provides:
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> 'Sec. 112. *Refunds or Tax Credits of Input Tax.* –
>
> *(A) Zero rated or Effectively Zero-rated Sales.* – Any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, within two (2) years after the close of the taxable quarter when the sales were made, apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales, except transitional input tax, to the extent that such input tax has not been applied against output tax: Provided, however, That in the case of zero-rated sales under Section 106(A)(2)(a)(1), (2) and (b) and Section 108(B)(1) and (2), the acceptable foreign currency exchange proceeds thereof had been duly accounted for in accordance with the rules and regulations of the

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[24] Consolidated Value-Added Tax Regulations of 2005, dated September 1, 2005.

Bangko Sentral ng Pilipinas (BSP): *Provided, further,* That where the taxpayer is engaged in zero-rated or effectively zero-rated sale and also in taxable or exempt sale of goods of properties or services, and the amount of creditable input tax due or paid cannot be directly and entirely attributed to any one of the transactions, it shall be allocated proportionately on the basis of the volume of sales: *Provided, finally,* That for a person making sales that are zero-rated under Section 108(B)(6), the input taxes shall be allocated ratably between his zero-rated and non-zero-rated sales.

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(C)*Period within which Refund or Tax Credit of Input Taxes shall be Made.* - In proper cases, the Commissioner shall grant a refund or issue the tax credit certificate for creditable input taxes within one hundred twenty (120) days from the date of submission of complete documents in support of the application filed in accordance with Subsection (A) hereof.

In case of full or partial denial of the claim for tax refund or tax credit, or the failure on the part of the Commissioner to act on the application within the period prescribed above, the taxpayer affected may, within thirty (30) days from the receipt of the decision denying the claim or after the expiration of the one hundred twenty day-period, appeal the decision or the unacted claim with the Court of Tax Appeals.

In the case of *Commissioner of Internal Revenue vs. Aichi Forging Company of Asia, Inc. (Aichi case),* the Supreme Court ruled that in case of tax refunds under Section 112 of the NIRC of 1997, as amended, the phrase 'within two years' applies only to the filing of the administrative claim for refund and not to the filing of the judicial claim. Pertinent portions thereof are quoted hereunder:

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Applying the foregoing to the present case, the two-year period to file an administrative claim for refund or issuance of tax credit certificate for the alleged unutilized input VAT for the period covering July 1, 2009 to September 30, 2009 expired on September 30, 2011. Petitioner both filed its Letter with the supporting documents and its Application for Tax Credits/refunds with respondent on March 31, 2011. It is clear that the administrative claim was filed within two years after the close of the taxable quarter when the zero-rated sales were made.

Moreover, respondent has 120 days from the date of submission of petitioner's supporting documents for the claim for refund or issuance of tax credit certificate or from March 31, 2011 until July 29, 2011 to act on the claim. Upon failure of respondent to act on the claim within the prescribed period, petitioner filed this instant Petition for Review on August 25, 2011, three days before the lapse of the thirty-day period prescribed by law within which to appeal the unacted claim. Clearly, both the administrative and the judicial claims were timely filed.

The Court will now proceed to address the issue of whether petitioner is entitled to refund or issuance of tax credit certificate representing its alleged unutilized input VAT attributable to its zero-rated sale of services.

Under Section 112(A) of the NIRC of 1997, in order to be entitled to a refund/tax credit of unutilized input VAT, the following requisites must be satisfied:

1. the taxpayer must be VAT-registered;
2. the taxpayer must be engaged in sales which are zero-rated or effectively zero-rated;
3. the claim must be filed within two years after the close of the taxable quarter when such sales were made; and
4. the creditable input tax due or paid must be attributable to such sales, except the transitional input tax, to the

> extent that such input tax has not been applied against the output tax.

Petitioner is VAT-registered as evidenced by its Certificate of Registration dated August 4, 2009. However, the records show that the execution of the Deed of Absolute Sale of Land on Installment and the effectivity of both the Land Lease Agreement and the Amended and Restated Land Lease Agreement between petitioner and 14-678 PHI were on August 3, 2009. It is clear from the foregoing that when the transactions were made, petitioner was not a VAT-registered entity.

In Section 110(A)(3)(b)(2) of the NIRC of 1997, input tax has been defined as:

> 'The term 'input tax' means the **value-added tax due from or paid by a VAT-registered person** in the course of his trade or business on importation of goods or local purchase of goods or services, including lease or use of property, from a VAT-registered person. It shall also include the transitional input tax determined in accordance with Section 111 of this Code.' *(Emphasis supplied)'*

Petitioner paid the alleged input tax on August 3, 2009 as indicated in the Sales Invoice issued by 14-678 PHI at the time petitioner was not yet registered as a VAT taxpayer. Based on the foregoing, petitioner, being a non-VAT taxpayer, cannot claim that it incurred input taxes.

Furthermore, before the services rendered to persons or entities whose exemption under special laws effectively subjects the supply of such service to zero percent (0%) rate, it **must be performed in the Philippines by VAT-registered persons.** Therefore, petitioner's sale of service to 14-678 PHI on August 3, 2009 is not yet attributable to zero-rated or effectively zero-rated sales.

Moreover, the Supreme Court held in the case of *Commissioner of Internal Revenue vs. Seagate Technology (Philippines)* that VAT registration is indispensable to VAT refund.

Likewise, in the case of *Commissioner of Internal Revenue vs. Pilipinas Shell Petroleum Corporation*, the Highest Tribunal held in this wise:

> 'Time and again, we have held that tax refunds are in the nature of tax exemptions which result to loss of revenue for the government. Upon the person claiming an exemption from tax payments rests the burden of justifying the exemption by words too plain to be mistaken and too categorical to be misinterpreted, it is never presumed, nor be allowed solely on the ground of equity. These exemptions, therefore, must not rest on vague, uncertain or indefinite inference, but should be granted only by a *clear and unequivocal provision of law* on the basis of language too plain to be mistaken. Such exemptions must be strictly construed against the taxpayer, as taxes are the lifeblood of the government.'

Therefore, the claim of petitioner for refund or issuance of tax credit certificate must fail.

On the second issue, it is clear that petitioner is not VAT-registered, not until August 4, 2009. As provided in Section 108(B)(3) of the NIRC of 1997, services performed in the Philippines by VAT-registered person to persons or entities whose exemption effectively subjects the supply of such services to zero percent rate shall be considered as zero-rated or effectively zero-rated sales. Since petitioner became a VAT-registered entity on August 4, 2009, its sales of service as of that date are considered zero-rated or effectively zero-rated sales.

However, the earlier ruling that petitioner cannot file a claim for refund or for issuance of tax credit certificate still stands. The amount claimed by petitioner for refund originates solely from the sale of the four parcels of land previously owned by 14-678 PHI, which was executed on August 3, 2009. This has been likewise alleged in petitioner's Memorandum, to wit:

> 'As indicated in the Deed of Sale, the subject lands were sold for a total consideration of P530,896,798.00 with a corresponding VAT of SIXTY THREE MILLION SEVEN HUNDRED SEVEN THOUSAND SIX HUNDRED FIFTEEN & 76/100 PESOS (P63,707,615.76.00). xxx.' *(Citation omitted)*

Based on the foregoing, the alleged unutilized input tax that petitioner seeks to be refunded is the VAT on the said sale executed on August 3, 2009. As explained earlier, on August 3, 2009, petitioner was not a VAT-registered entity. Hence, it cannot claim that it incurred input tax at the time of the sale."

The Court *En Banc* agrees with the Court in Division in giving credence to the Sales Invoice dated August 3, 2009 and not to the Official Receipt dated August 13, 2009 in the claim of unutilized input VAT on the sale transaction between petitioner and 14-678 PHI.

Section 113 of the NIRC provides as follows:

"**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 <u>properties</u>; *and*

(2) A *VAT official receipt* for every lease of goods or properties, and for every sale, barter or exchange of services. *(underscoring ours)*

(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 written or printed prominently on the invoice or receipt; *(Emphasis ours)*

(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 breakdown 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."

The Supreme Court, in *Kepco Philippines Corporation vs. Commissioner of Internal Revenue,*[25] held that:

> "Under the law, <u>a VAT invoice is necessary for every sale, barter or exchange of goods or properties while a VAT official receipt properly pertains to every lease of goods or properties, and for every sale, barter or exchange of services</u>. In Commissioner of Internal Revenue v. Manila Mining Corporation, the Court distinguished an invoice from a receipt, thus:
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> > A "sales or commercial invoice" is a written account of goods sold or services rendered indicating the prices charged therefor or a list by whatever name it is

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[25] G.R. No. 181858, November 24, 2010, 636 SCRA 166.

> known which is used in the ordinary course of business evidencing sale and transfer or agreement to sell or transfer goods and services.
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> A "receipt" on the other hand is a written acknowledgment of the fact of payment in money or other settlement between seller and buyer of goods, debtor or creditor, or person rendering services and client or customer.

In other words, the VAT invoice is the seller's best proof of the sale of the goods or services to the buyer while the VAT receipt is the buyer's best evidence of the payment of goods or services received from the seller. Even though VAT invoices and receipts are normally issued by the supplier/seller alone, the said invoices and receipts, taken collectively, are necessary to substantiate the actual amount or quantity of goods sold and their selling price (proof of transaction), and the best means to prove the input VAT payments (proof of payment). Hence, VAT invoice and VAT receipt should not be confused as referring to one and the same thing. Certainly, neither does the law intend the two to be used alternatively."

Thus, the Court in Division was correct in giving credence to the VAT invoice and not to the official receipt in the given sale transaction as the sale involved is a <u>sale of property</u>, pursuant to the abovementioned Section 113 of the NIRC.

Furthermore, petitioner alleges that the Court in Division should have considered the official receipt[26] dated August 13, 2009 for its claim for creditable input VAT. However, a careful perusal of the said official receipt, revealed that there is no written word or term "zero-rated" sale on the official receipt.

In the case of *Western Mindanao Power Corporation vs. Commissioner of Internal Revenue*,[27] the Supreme Court held as "fatal the failure to print the word 'zero-rated' on the VAT invoices or

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[26] *Id.*, Exhibit "AA-1," p. 330.
[27] G.R. No. 181136, June 13, 2012, 672 SCRA 350.

official receipts in claim for a refund or credit of input VAT on zero-rated sales."

Therefore, the official receipt cannot likewise be given credence in its claim for unutilized input VAT.

In sum, petitioner is not entitled to refund or issuance of tax credit certificate in the amount of Sixty-Three Million Seven Hundred Seven Thousand Six Hundred Fifteen and 76/100 (P63,707,615.76), representing unutilized VAT input taxes for 2009 for having failed to substantiate its claim.

WHEREFORE, premises considered, the Petition for Review filed by Crescent Park 14-678 Property Holdings, Inc., is hereby **DENIED.** Accordingly, the impugned Decision of the Court in Division dated June 13, 2013, and Resolution dated September 10, 2013 are hereby **AFFIRMED**.

SO ORDERED.

LOVELL R. BAUTISTA
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
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 S L
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CERTIFICATION

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

ROMAN G. DEL ROSARIO
Presiding Justice