REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PEOPLE OF THE PHILIPPINES, Petitioner,	**CTA EB CRIM. NO. 179** (CTA CRIM. CASE NO. O-122) For: Failure to file income tax return for taxable year 1998 and to pay the income tax due thereon in Violation of Section 255 of the National Internal Revenue Code of 1997, as amended.
- versus -	*Present:* **RINGPIS-LIBAN, *P.J.*, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES, *JJ.***
EDUARDO C. FONTANILLA, No. 4 Comet St., Meteor Homes and/or No. 117 Champaca St., United Parañaque IV Subd. Sucat, Parañaque, Respondent.	Promulgated: MAR 13 2026 3:20

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DECISION

FERRER-FLORES, J.:

Before this Court is the **Verified Petition for Review (of the Resolution dated December 6, 2024)**[1] filed on December 23, 2024 via registered mail by the **People of the Philippines (petitioner)** against **accused Eduardo C. Fontanilla (respondent)** praying for the Court *En Banc* to set aside the Decision [sic] dated July 26, 2024 (1st assailed Resolution),[2] dismissing the case for lack of jurisdiction, and the Decision [sic] dated December 6, 2024 (2nd assailed Resolution),[3] denying its *Motion for*

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[1] *Rollo*, pp. 1 to 18.
[2] *Id.* at 29 to 31. Should be Resolution not a Decision.
[3] *Id.* at 34 to 36. Should be Resolution not a Decision.

Reconsideration for lack of merit and for being filed out of time, both rendered by the then Third Division of this Court[4] (Court in Division).

The dispositive portions of the assailed Resolutions read as follows:

1st assailed Resolution

> **WHEREFORE**, CTA Criminal Case No. O-122 is withdrawn from the archives and accordingly **DISMISSED** for lack of jurisdiction.
>
> **SO ORDERED.**

2nd assailed Resolution

> **WHEREFORE**, the prosecution's Motion for Reconsideration is **DENIED** for lack of merit and for being filed out of time.
>
> **SO ORDERED.**

THE ANTECEDENT FACTS

On March 25, 2009, an *Information*[5] was filed against respondent for failure to file income tax return for taxable year (TY) 1998 and to pay the income tax due thereon in violation of Section 255 of the National Internal Revenue Code (NIRC) of 1997, as amended, the accusatory portion of which reads:

> That on or before April 15, 1999, in Parañaque City, and within the jurisdiction of the Honorable Court, the accused Eduardo C. Fontanilla, manager of Systems Industrial Builders and Developers, Corp., a registered taxpayer with Taxpayer Identification No. 000-065-861, and at the time required by law, rules and regulations to file his income tax return for taxable year 1998 and pay the said income tax due thereon in the amount of Twelve Million Two Hundred Seventy Thousand Four Hundred Eighty Five and 27/100 (P12,270,485.27) Pesos did then and there willfully, unlawfully and feloniously fail and refuse to file said income tax return, much less pay the said amount of income tax due for the said taxable year 1998 despite due notice and demand from the BIR Commissioner.
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> **CONTRARY TO LAW.**

The Court in Division issued a Resolution on April 28, 2009,[6] ordering the issuance of a Warrant of Arrest against accused Fontanilla upon receipt of

4 Composed of (Ret.) Associate Justice Catherine T. Manahan, Associate Justice Marian Ivy F. Reyes-Fajardo and Associate Justice Henry S. Angeles.
5 Division Docket, p. 1.
6 *Id.* at. 32 to 35.

an amended Information. Hence, on May 11, 2009, the Court issued a Warrant of Arrest against accused Fontanilla.[7]

On June 19, 2009, the Court in Division noted the Return of the Warrant of Arrest filed by the Marikina City Police Station on June 10, 2009,[8] stating that the accused cannot be located at the given address. The Court in Division, thus, ordered the issuance of an Alias Warrant of Arrest against accused with a notation that the police officers, in coordination with the Bureau of Internal Revenue (BIR), continuously exert diligent efforts to ascertain the whereabouts of the accused, and the same should not be returned by the serving officer until the accused is actually arrested.[9] The Alias Warrant of Arrest was issued on September 14, 2009.[10]

Plaintiff, then, filed a *Manifestation* on September 28, 2009[11] informing the Court in Division that, after exhausting all possible means to determine the other registered address of the accused, the addresses found in the BIR's computerized registration database, as well as that of the Philippine Contractors Accreditation Board (PCAB), were already used by the police officers in serving the Warrant of Arrest. The *Manifestation* was noted by the Court in Division.[12]

Thereafter, the Court in Division issued a Resolution on November 24, 2009[13] noting the Return of the Alias Warrant of Arrest filed on November 5, 2009.[14]

On September 1, 2010, the Court in Division issued a Resolution[15] ordering the case to be archived without prejudice to its revival upon the apprehension of accused and the issuance of an Alias Warrant of Arrest directing the Director of the National Bureau of Investigation (NBI), Chief of Philippine National Police (PNP) and Chief, Warrant and Subpoena Section of the Marikina City Police District to exert utmost effort to implement the same and to file a return within 15 days from notice. Another Alias Warrant of Arrest was issued on September 10, 2010.[16]

The Court in Division, in various Resolutions, ordered the Director of the National Bureau of Investigation (NBI), Chief of Philippine National

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7 Division Docket, p. 37.
8 *Id.* at. 50.
9 *Id.* at. 54.
10 *Id.* at. 55.
11 *Id.* at. 56 to 58.
12 Resolution dated October 19, 2009, *Id.* at. 65.
13 *Id.* at. 74.
14 *Id.* at. 70.
15 *Id.* at. 79 to 80.
16 *Id.* at. 81.

Police (PNP) and Chief, Warrant and Subpoena Section of the Marikina City Police District to enforce the outstanding Alias Warrant of Arrest issued against accused and to report the results or status thereof within 30 days from notice.[17]

In view of the Resolution dated June 9, 2020[18] increasing the recommended bail from ₱20,000.00 to ₱60,000.00 pursuant to 2018 New Bail Bond Guide, the Court in Division issued an Alias Warrant against accused Fontanilla on June 11, 2020.[19]

Despite diligent efforts exerted by the police officers to locate accused Fontanilla and serve the Alias Warrant of Arrest, a Return of the Alias Warrant of Arrest was filed by the Parañaque City Police Station Warrant and Subpoena Section on July 14, 2020[20] and Endorsement filed by the Police Regional Office 1 Pangasinan Police Provincial Office Urdaneta City Police Station on August 5, 2020, which the Court in Division noted in the Resolution dated September 9, 2020.

The Court in Division likewise noted the Letters, dated August 5, 2020, with attached Certification from the Civil Registrar of the Municipality of Solsona issued by Police Regional Office 1, Ilocos Norte Police Provincial Office, and dated August 13, 2020 issued by Police Regional Office 2, Tuguegarao City, stating that accused cannot be located within their area of responsibility, and that the Alias Warrant of Arrest was disseminated to all Police Provincial Officers and City Police Office down to Police Stations for their appropriate action.[21]

In the Resolution dated October 21, 2020, the Court in Division noted the Letter dated September 2, 2020 filed by Police Regional Office CALABARZON, with attached actions made by different Police Provincial Offices in their Police Regional Office and stating that the accused cannot be located at this time and that they are still exerting intensive efforts to locate the accused in their region by directing all the Provincial Directors to coordinate with the local government units (LGU) and utilize the Barangay Information Networks.[22]

On February 1, 2021, the Court in Division noted another Letter dated December 3, 2020 from the Police Regional Office 1 stating that accused

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[17] Resolutions dated April 30, 2015, January 26, 2016, August 5, 2019, October 18, 2019, February 4, 2020, Division Docket pp. 86, 91, 102, 136 to 137, 148 to 149.
[18] *Id.* at. 158 to 159.
[19] *Id.* at. 160.
[20] *Id.* at. 163.
[21] Resolution dated October 8, 2020, *Id.* at. 345 to 346.
[22] *Id.* at. 348.

Fontanilla is not a resident of the Municipality of Solsona and cannot be located within its area of responsibility.[23]

The Court in Division promulgated the *1st* assailed Resolution on July 26, 2024 dismissing the case for lack of jurisdiction.[24] In dismissing the case, the Court in Division withdrew the case from the archives and revisited the *Information* filed charging accused for violation of Section 255 of the NIRC of 1997, as amended. The Court in Division found that the *Information* failed to expressly state that the amount of ₱12,270,485.27 is exclusive of charges and penalties, as mandated by Section 7(b)(1) of Republic Act (R.A.) No. 1125, as amended by R.A. No. 9282, in relation to Section 3(b)(1), Rule 4 of the Revised Rules of the Court of Tax Appeals (RRCTA).

Aggrieved, plaintiff moved for reconsideration[25] which was still denied for lack of merit and for being filed out of time in the *2nd assailed Resolution* of the Court in Division.[26]

Hence, this *Petition*.

THE PROCEEDINGS BEFORE THE COURT *EN BANC*

On December 23, 2024, petitioner filed its *Verified Petition for Review (of the Resolution dated December 6, 2024)* via registered mail.[27]

The Court *En Banc*, through the Minute Resolution dated February 11, 2025, directed petitioner to transmit via electronic mail a Portable Document Format (PDF) copy of its *Verified Petition for Review* within 24 hours from notice. Thereafter, on February 14, 2025, petitioner filed an electronic copy of its *Verified Petition for Review*.

On March 13, 2025, the Court *En Banc* noted petitioner's email transmittal and submitted the *Verified Petition for Review* for decision.[28]

THE ISSUE

In petitioner's *Verified Petition for Review*, the sole error raised was that the Court in Division erred when it found no probable cause to charge

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23 Resolution, Divisions Docket, p. 361.
24 *Id.* at 366 to 368.
25 *Formal Entry of Appearance with Motion for Reconsideration, Id.* at 369 to 383.
26 *Id.* at 392 to 394.
27 *Rollo*, pp. 1 to 19.
28 *Id.* at 87.

respondent Fontanilla for Section 255 of the NIRC of 1997, as amended, or willful failure to pay income tax for TY 1998.

THE ARGUMENTS

Petitioner argues that the *Motion for Reconsideration* was timely filed on August 16, 2024, as the 15-day period for filing of a motion for reconsideration pursuant to the pertinent provision of the RRCTA, as amended, is the proper rule applicable to this case. According to petitioner, the *Motion for Reconsideration* filed on August 16, 2024 is not a meritorious motion; thus, the five-day period to file a motion for reconsideration under the Revised Guidelines for Continuous Trial of Criminal Cases does not apply to the instant case. Petitioner asserts that the Resolution dated December 6, 2024, to which petitioner filed its Motion for Reconsideration, was issued by the Court in Division *motu propio*, or on its own accord. Hence, the period to file a motion for reconsideration should be 15 days and not five days. Therefore, the Motion for Reconsideration filed by petitioner before the Court in Division was timely.

Petitioner further contends that the CTA has jurisdiction on the instant case. Petitioner avers that jurisdiction over the subject matter of the case is conferred by law by the allegations in the complaint. Petitioner submits that, while the amount indicated in the *Information* is inclusive of surcharge and interest, a review of the Joint-Affidavit attached thereto would reveal that the basic deficiency tax of ₱4,171,964.99, which is exclusive of charges and penalties, clearly falls within the jurisdiction of the CTA. Petitioner prays for the Court to reconsider and allow the amendment of the Information and the prosecution of the accused in the interest of social justice.

THE RULING OF THE COURT

The *Verified Petition for Review* lacks merit.

The Motion for Reconsideration of the 1st assailed Resolution was timely filed before the Court in Division; hence, the present Verified Petition for Review before the Court En Banc was likewise timely filed.

Petitioner claims that, contrary to the ruling of the Court in Division, the five-day period in Item III(2)(C) of the Revised Guidelines for Continuous

Trial of Criminal Cases, is not applicable in this case. Instead, Section 1 of Rule 15 of the RRCTA is the proper rule applicable to the case.

The Court *En Banc* finds for petitioner.

Item III (2) (c) of the Revised Guidelines for Continuous Trial of Criminal Cases[29] provides as follows:

> III. Procedure
>
> xxx xxx xxx
>
> 2. Motions
>
> (c) Meritorious Motions. — Motions that allege plausible grounds supported by relevant documents and/or competent evidence, except those that are already covered by the Revised Guidelines, are meritorious motions, such as:
>
> xxx xxx xxx
>
> The **motion for reconsideration of the resolution of a meritorious motion shall be filed within a non-extendible period of five (5) calendar days from receipt of such resolution**, and the adverse party shall be given an equal period of five (5) calendar days from receipt of the motion for reconsideration within which to submit its comment. Thereafter, the motion for reconsideration shall be resolved by the court within a non-extendible period of five (5) calendar days from the expiration of the five (5)-day period to submit the comment. (Emphasis and underscoring supplied)

Based on the above rule, the motion for reconsideration of the resolution of a meritorious motion shall be filed within five calendar days from receipt of such resolution.

In the instant case, the *Motion for Reconsideration* filed by the petitioner pertains to the resolution of the Court dismissing the case *motu proprio* on the ground of lack of jurisdiction and not a resolution of any meritorious motion. Clearly, the afore-cited rule finds no application in this case.

In relation thereto, the applicable rule is Section 1 of Rule 15 of the RRCTA, which states:

> RULE 15
> MOTION FOR RECONSIDERATION OR NEW TRIAL

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[29] Effective September 1, 2017.

> SECTION 1. *Who may and when to file motion.* — Any aggrieved party may seek a reconsideration or new trial of any decision, resolution or order of the Court by **filing a motion for reconsideration or new trial within fifteen days from the date of receipt of notice of the decision, resolution or order of the Court in question.** (Emphasis supplied)

A scrutiny of the records would show that the DOJ received the 1st assailed Resolution on August 8, 2024.[30] At the time the 1st assailed Resolution was issued on July 26, 2024, there were no deputized special prosecutors yet. As such, the DOJ remained to be the counsel for the prosecution to whom notice is served.

Considering that the counsel for the prosecution remained to be the DOJ at that time, the 15-day reglementary period to file a motion for reconsideration should be reckoned from the date of receipt by the DOJ on August 8, 2024. Counting 15 days therefrom, petitioner had until August 23, 2024 within which to file a motion for reconsideration against the 1st assailed Resolution.

Petitioner, thus, timely filed its *Formal Entry of Appearance with Motion for Reconsideration* on August 22, 2024.[31]

The Court shall now evaluate the timeliness of the *Verified Petition for Review* before the Court *En Banc*.

Section 9 (b) of Rule 9 of the RRCTA provides:

> SEC. 9. Appeal; period to appeal. — x x x
>
> (b) **An appeal to the Court en banc in criminal cases decided by the Court in Division shall be taken by filing a petition for review as provided in Rule 43 of the Rules of Court within fifteen days from receipt of a copy of the decision or resolution appealed from.** The Court may, for good cause, extend the time for filing of the petition for review for an additional period not exceeding fifteen days. (Emphasis supplied)

To recall, on December 6, 2024, the Court in Division issued the 2nd assailed Resolution denying petitioner's *Motion for Reconsideration* for lack of merit and for being filed out of time.[32] The 2nd assailed Resolution was personally received by petitioner on December 26, 2024 and received via email on December 10, 2024.[33] Accordingly, petitioner had 15 days from

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[30] *Rollo,* p. 27.
[31] Division Docket, pp. 369 to 384.
[32] *Rollo,* p. 34 to 36.
[33] Division Docket, pp. 389 to 309.

December 26, 2024, or until January 10, 2025, within which to file its Petition for Review.

Petitioner, thus, timely filed the instant *Verified Petition for Review* on December 23, 2024.

That having been settled, the Court shall now proceed to the main issue in the present petition.

The Court in Division correctly dismissed the case for lack of jurisdiction.

Petitioner claims that jurisdiction over the subject matter is conferred by law and determined by the allegations in the complaint which comprise a concise statement of the ultimate facts constituting petitioner's cause of action. Petitioner contends that the computation of the deficiency tax was attached to the Joint Affidavit as Annex "J" and review thereof would show the TY 1998 deficiency income tax of ₱12,098,698.48 broken down as follows:

Basic Deficiency Tax	Php	4,171,964.99
Add: Surcharge 50%		2,085,982.50
Interest from 4/16/99 to 6/15/06 (140%)		5,840,750.99
Deficiency Income Tax	**Php**	**12,098,698.48**

Petitioner, thus, submits that the basic deficiency tax is ₱4,171,964.99, which is exclusive of charges and penalties, clearly falls within the jurisdiction of the CTA and prays for the Court to allow petitioner to prosecute this case against accused Fontanilla in the interest of social justice.

The Court *En Banc* is not convinced.

Jurisprudence is replete with cases saying that jurisdiction over the subject matter is **<u>conferred by law</u>** and **<u>determined by the allegations in the Complaint or Information</u>**. If the facts set out therein are sufficient to show that the court in which the Complaint or Information is filed has jurisdiction, then the court may validly take cognizance of the case.[34]

[34] *People v. Mendez*, G.R. Nos. 208310-11 & 208662, March 28 2023, citing the cases of *Nocum vs. Tan*, G.R. No. 145022, September 23, 2005, *Vicente Foz, Jr. and Dante G. Fajardo vs. People of the Philippines*, G.R. No. 167764, October 9, 2009 and *The United States vs. Jimenez*, G.R. No. 16388, July 21, 1920.

As the CTA is a court of special jurisdiction, it can take cognizance only of matters that clearly within its jurisdiction, pursuant to Section 7(b)(1) of R.A. No. 1125,[35] as amended by R.A. 9282,[36] which provides:

> SEC. 7. *Jurisdiction.* — The CTA shall exercise:
>
> xxx xxx xxx
>
> (b) Jurisdiction over cases involving criminal offenses as herein provided:
>
> (1) **Exclusive original jurisdiction over all criminal offenses arising from violations of the National Internal Revenue Code** or Tariff and Customs Code and other laws administered by the Bureau of Internal Revenue or the Bureau of Customs: Provided, however, **That offenses or felonies mentioned in this paragraph where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is less than One million pesos (₱1,000,000.00) or where there is no specified amount claimed shall be tried by the regular Courts and the jurisdiction of the CTA shall be appellate**. Any provision of law or the Rules of Court to the contrary notwithstanding, the criminal action and the corresponding civil action for the recovery of civil liability for taxes and penalties shall at all times be simultaneously instituted with, and jointly determined in the same proceeding by the CTA, the filing of the criminal action being deemed to necessarily carry with it the filing of the civil action, and no right to reserve the filing of such civil action separately from the criminal action will be recognized.

In relation thereto, Section 3(b)(1), Rule 4 of the RRCTA clarifies that the Court in Division has exclusive original jurisdiction over cases involving criminal cases where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is one million pesos or more, viz.:

> **SEC. 3.** *Cases within the jurisdiction of the Court in Division.* — The Court in Division shall exercise:
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> xxx xxx xxx
>
> (b) Exclusive jurisdiction over cases involving criminal offenses, to wit:
>
> (1) Original jurisdiction over all criminal offenses arising from violations of the National Internal Revenue Code or Tariff and Customs Code and other laws administered by the Bureau of Internal Revenue or the Bureau of Customs, where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is one million pesos or more.

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35 An Act Creating the Court of Tax Appeals.

36 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 or Republic Act No. 1125, as amended, otherwise known as the Law Creating the Court of Tax Appeals, and for other purposes.

Based on the foregoing, the law creating and vesting jurisdiction on the CTA and the corresponding rules conferred jurisdiction for criminal cases in violation of the NIRC of 1997, as amended, on the CTA. Clearly, the CTA has jurisdiction over criminal tax cases where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is one million or more.

A perusal of the *Information* shows that the violation alleged therein is that the accused failed to file his income tax return for TY 1998 and pay the income tax due thereon in the amount of ₱12,270,485.27. As aptly found by the Court in Division, the amount of taxes due, which accused allegedly failed to pay, does not indicate that it is exclusive of surcharge and penalties.

Petitioner maintains that, while the amount indicated in the *Information* is inclusive of surcharge and interest, a review of the Complaint-Affidavit attached thereto would reveal that the basic deficiency tax of ₱4,171,964.99, which is exclusive of charges and penalties, clearly falls within the jurisdiction of the CTA.

A careful scrutiny of the records in the Court in Division, however, shows that even the Resolution of the DOJ dated February 18, 2009,[37] the Referral Letter of the Commissioner of Internal Revenue dated May 31, 2006,[38] and the Joint-Affidavit of Revenue Officers (ROs) Angelita C. De Guzman, Venus T. Gaticales and Socrates O. Regala dated May 31, 2006[39] do not indicate whether the amount of ₱12,270,485.27 is exclusive of surcharges and interests.

An examination of the foregoing documents reveals that it has been consistently stated that the amount of ₱12,270,485.27 refers to the total **income payments** made by Amkor Technology Philippines, Inc., Philips Semiconductors Phils., Inc., and ON Semiconductor (formerly Motorola) to Systems Industrial Builders and Developers, Corp., the corporation where accused Fontanilla is the manager, for TY 1998.

The Resolution of the DOJ dated February 18, 2009, State Prosecutor Melvin J. Abad noted as follows:

> xxx This is in stark contrast to the certifications issued by Amkor Technology Philippines, Inc., Philips Semiconductors Phils., Inc., and ON Semiconductor (formerly Motorola) considering that the total income payments made to Systems Industrial for the year 1998 amounted to TWELVE MILLION, TWO HUNDRED SEVENTY THOUSAND, FOUR HUNDRED EIGHTY FIVE and 27/100 PESOS (P 12,270,485.27) xxx[40]

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37 Division Docket, pp. 3 to 7.
38 *Id.* at 8 to 9.
39 *Id.* at 10 to 16.
40 *Id.* at 5.

Also, then Commissioner of Internal Revenue, Jose Mario C. Buñag, in his Referral Letter to the DOJ, stated the foregoing based on the information gathered from third party sources:

> xxx It also failed to file any tax return for the years 1998 and 1999 despite the receipt of income respectively amounting to P12,270,485.27 and P 2,832,978.09. xxx[41]

Finally, in paragraph 14 of the Joint-Affidavit, ROs De Guzman, Gaticales and Regala deposed the following:

> 14. This is in stark contrast to the Certifications issued by Amkor Technology Philippines, Inc., Philips Semiconductors Phils., Inc., and ON Semiconductor (formerly Motorola) as the total income payments made to SYSTEMS INDUSTRIAL for the year 1998 amounted to **TWELVE MILLION, TWO HUNDRED SEVENTY THOUSAND, FOUR HUNDRED EIGHTY FIVE** and **27/100 PESOS (Php 12,270,485.27)** xxx[42]

From the foregoing, it is evident that the amount stated in the Information (₱12,270,485.27) does not even represent the deficiency tax, but rather the alleged income payments made to Systems Industrial.

Clearly, the alleged amount of basic deficiency income tax in the amount of ₱4,171,964.99 cannot be found in the foregoing documents attached to the *Information*. The Court *En Banc* noted that the amount of ₱4,171,964.99, allegedly exclusive of surcharge and interest, was only noted in an unsigned document labeled as *Detailed Computation of Deficiency Taxes*,[43] attached as Annex "J" to the *Information*. The document not only indicates amounts pertaining to TY 1998, but also includes alleged deficiency taxes for TYs 1997 and 1999. The document likewise does not indicate when it was prepared or who prepared it.

Plainly, the *Information* filed by the prosecution failed to sufficiently vest jurisdiction on the Court in Division.

All told, the Court *En Banc* finds no compelling reason to reverse the Court in Division's 1st assailed Resolution.

ACCORDINGLY, petitioner's **Verified Petition for Review (of the Resolution dated December 6, 2024)** is **PARTIALLY GRANTED**. In view

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41 *Id.* at 9.
42 *Id.* at 13.
43 *Id.* at 30.

thereof, the 2nd assailed Resolution dated December 6, 2024 is **REVERSED** and **SET ASIDE**; whereas, the 1st assailed Resolution dated July 26, 2024 in CTA Crim. Case No. O-122 is **AFFIRMED.**

SO ORDERED.

CORAZON G. FERRER-FLORES
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

HENRY S. ANGELES
Associate Justice

CERTIFICATION

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

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice