REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION
****

HENRYVILLE, INC., Petitioner,	**CTA Case No. 9365**
	Members:
- versus -	**UY,** *Chairperson,* **RINGPIS-LIBAN,** *and* **MODESTO-SAN PEDRO,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	***Promulgated:*** JUL 10 2020 11:30 a.m.

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DECISION

UY, J.:

Before this Court is the *Petition for Review*[1] filed by petitioner, Henryville, Inc. against respondent, Commissioner of Internal Revenue (CIR), seeking the refund of, or issuance of a tax credit certificate (TCC) in the amount of Eleven Million Two Hundred Fifty Thousand Pesos (₱11,250,000.00), allegedly representing penalties erroneously collected and/or imposed without authority.

THE FACTS

Petitioner is a domestic corporation duly organized and existing under and by virtue of the laws of the Republic of the Philippines, with principal office at Room 117 G/F Ortigas Building, Ortigas Avenue, Pasig City.[2] It is registered with the Bureau of Internal Revenue (BIR)

[1] *Petition for Review*, Docket, pp. 10 to 24.
[2] Par. 7, The Parties, *Petition for Review*, Docket, p. 11.

with Tax Identification Number (TIN) 007-047-225-000[3]; and is the owner and operator of several quick service restaurants throughout the Philippines.[4]

Respondent is the duly appointed CIR, empowered to perform his duties and responsibilities as such, including but not limited to, the power to decide, approve and grant refunds of erroneously or excessively paid taxes or penalties imposed without authority, as provided by law. The Court may serve its notices, orders and other processes upon respondent at the Office of the Commissioner of Internal Revenue, BIR National Office Building, BIR Road, Quezon City.[5]

On March 20, 2014, petitioner received a copy of Mission Order No. 00096203[6] ordering Revenue Officers Mayrose Vega, Madonna Bognot, Corazon Devardo, Lino Felix Balayan and Group Supervisor Roland Zamora to (1) apprehend violators of revenue laws and regulations; and (2) to check petitioner's compliance on new invoicing requirements, validation of permit to use cash register machines (CRM)/ point of sales (POS) verification of registration and bookkeeping requirements.

After conducting the examination and validation, respondent issued BIR Form No. 0605[7], directing petitioner to pay penalties in the total amount of ₱11,250,000.00 for the following alleged violations:

a. No Books of Accounts;
b. No Official Receipts;
c. No Back-End Sales Report; and
d. Unaccounted POS.

On May 30, 2014, petitioner paid the above-mentioned penalties[8] in order not to hamper the operations of its quick serve restaurants.

Allegedly within the two (2) year reglementary period under the Tax Code, petitioner administratively filed a *Request for Refund* dated

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[3] Par. 7.1, The Parties, *Petition for Review,* Docket, p. 11.
[4] Par. 7.1, The Parties, *Petition for Review,* Docket, p. 11.
[5] II. Statements of Facts and Issues, *Pre-Trail Order*, Docket, pp. 142 to 143.
[6] Exhibit "P-1", Docket, p. 78.
[7] Exhibit "P-2", Docket, p. 79.
[8] Exhibit "P-3", Docket, p. 80.

May 2, 2016[9] and an *Application for Tax Credits/Refunds* (BIR Form No. 1914)[10] on May 3, 2016 seeking the refund of the alleged erroneously collected penalties in the amount of ₱11,250,000.00.

Also in order to preserve its right to judicially claim for a refund of the aforementioned penalties, petitioner filed the instant *Petition for Review* on May 27, 2016[11] within the two (2) year reglementary period.

Respondent filed his *Answer* on September 5, 2016,[12] interposing, among others, the following special and affirmative defenses: that during the conduct of activities pursuant to Mission Order No. 0096203, petitioner was found to have committed numerous violations, to wit: no Books, no Official Receipts, no Back End Report, and Unaccounted Point of Sales (POS) machines. Due to the said violations, a compromise penalty in the amount of ₱11,250,000.00 was imposed on petitioner, the breakdowns of which were thoroughly explained to the authorized representatives of petitioner. Allegedly, the payment of said penalty was made voluntarily; and there was no violation of due process as the payment was made to avoid criminal prosecution and imposition of administrative sanctions. The compromise penalty subject of the instant case are not refundable because nowhere in the Petition for Review was it shown that the taxes paid by petitioner were erroneously or illegally assessed or collected. The penalties were allegedly collected authority and these were not excessive nor wrongfully collected. Thus, the same are not refundable and beyond the jurisdiction of the CTA. To be entitled to refund, petitioner must prove compliance with the documentary and legal requirements provided under Section 229 of the National Internal Revenue Code (NIRC) of 1997.

The Pre-Trial Conference initially set on January 19, 2017[13] was reset twice, pursuant to motions to reset Pre-trial Conference filed by respondent's counsel on January 16, 2017[14] and on June 15, 2017.[15] Lastly, in view of a Notice of Resetting dated June 15, 2017[16], the Pre-trial Conference was finally reset to August 3, 2017.

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[9] Exhibit "P-4", Docket, pp. 223 to 227.
[10] Exhibit "P-5", Docket, p. 86.
[11] Docket, pp. 10 to 24.
[12] Docket, pp. 51 to 59.
[13] Notice of Pre-Trial Conference dated September 13, 2016, Docket, pp. 60 to 61.
[14] Docket, pp. 87 to 90.
[15] Order dated April 5, 2017, Docket, p. 103.
[16] Notice of Resetting dated June 15, 2017, Docket, p. 117.

During the Pre-Trial Conference held on August 3, 2017, petitioner's counsel was given fifteen (15) days or until August 18, 2017, to submit a Joint Stipulation of Facts and Issues (JSFI), while respondent's counsel manifested that she will no longer present evidence/witness in the instant case.[17]

It appears however that as per Records Verification Report[18] dated September 8, 2017, counsel for petitioner failed to file the JSFI. Consequently, the parties' right to file a JSFI was deemed waived.[19] Thereafter, the Court issued the *Pre-Trial Order* on October 30, 2017.[20]

During trial, petitioner presented its sole witness, Ivy R. Pablo[21]. Petitioner then filed its *Formal Offer of Documentary Evidence*[22] on February 12, 2018. Records show that respondent failed to file his Comment to petitioner's Formal Offer of Evidence as directed by the Court during the hearing held on January 30, 2018.[23]

Instead, respondent filed his *Memorandum*[24] on March 6, 2018.

In the Resolution dated May 9, 2018,[25] the Court admitted all of petitioner's exhibits except Exhibits "P-4" and "P-5", for failure to present the originals for comparison. In the same Resolution, the Court directed petitioner to file its memorandum.

On June 1, 2018, petitioner filed a *Motion for Reconsideration*[26] alleging that the non-admission of Exhibits "P-4" and "P-5" will significantly affect its case and its substantial rights; and praying (1) that the Resolution dated May 9, 2018 be reconsidered; (2) that the Court set a Commissioner's Hearing to allow petitioner to permanently mark the said exhibits; and (3) that the Court grant petitioner a period of thirty (30) days counted from the date of the Court's ruling on the admissibility of Exhibits "P-4" and "P-5".

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[17] Docket, pp. 122 to 123; Order dated August 3, 2017, Docket, pp. 125 to 126.
[18] Docket, p. 128.
[19] Resolution dated September 15, 2017, Docket, p. 133
[20] Docket, pp. 142 to 146.
[21] *Amended Judicial Affidavit Direct Testimony of Ms Ivy R. Pablo in the form of Question and Answer*, Exhibits "P-6" and "P-6-A", Docket, pp. 108 to 115.
[22] Docket, pp. 153 to 156.
[23] Minutes of the Hearing held on January 30, 2018, Docket pp. 147 to 149.
[24] Docket, pp. 157 to 166.
[25] Docket, pp. 173 to 174.
[26] Docket, pp. 175 to 177.
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In the Resolution dated October 2, 2018[27], the Court set a Commissioner's Hearing on October 23, 2018 for the purpose of permanently marking Exhibits "P-4" and "P-5"; and deferred the filing of petitioner's memorandum until further orders from the Court.

On December 18, 2018, the Court issued a Resolution[28] which partially granted petitioner's *Motion for Reconsideration*, admitted Exhibit "P-5", but denied admission of Exhibit "P-4" for failure to submit the duly marked exhibit. The Court likewise directed petitioner to file its memorandum within thirty (30) days from receipt of the Resolution.

On January 30, 2019, petitioner filed a *Motion for Partial Reconsideration of the Resolution dated 18 December 2018*[29], praying that the Court (1) set a Commissioner's Hearing for the purpose of re-marking Exhibit "P-4"; (2) admit Exhibit "P-4"; and (3) grant petitioner a period of thirty (30) days from receipt of ruling to file its memorandum.

In the Order dated February 7, 2019[30], the Court set a Commissioner's Hearing on February 28, 2019, for the presentation of the original copy of petitioner's *"Request for Refund of Henryville, Incorporated (Tax Identification No. 007-047-225-000)"* for comparison with a photocopy as a faithful reproduction thereof, and subsequent remarking of the said document as Exhibit "P-4".

On March 4, 2019, petitioner filed a *Manifestation*[31] submitting Exhibit "P-4" as originally marked by the Court. The same was noted by the Court in the Resolution dated March 8, 2019.[32]

On April 15, 2019, the Court issued a Resolution[33] granting petitioner's *Motion for Partial Reconsideration of the Resolution dated 18 December 2018*, and admitting Exhibit "P-4". In the same Resolution, the Court directed petitioner to file its memorandum within thirty (30) days.

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[27] Docket, pp. 187 to 188.
[28] Docket, pp. 192 to 193.
[29] Docket, pp. 207 to 210.
[30] Docket, p. 217.
[31] Docket, pp. 221 to 222.
[32] Docket, p. 229.
[33] Docket, pp. 231 to 232.

In the Resolution dated June 27, 2019,[34] this case was submitted for decision, taking into consideration the *Memorandum* of petitioner filed on June 14, 2019 [35] and respondent's *Memorandum* previously filed on March 6, 2018.[36]

Hence, this Decision.

THE ISSUE

The sole issue for resolution of this Court is as follows:[37]

> **"Whether petitioner is entitled to the refund of or issuance of a Tax Credit Certificate (TCC) corresponding to the penalties in the total amount of Eleven Million Two Hundred Fifty Thousand Pesos (₱11,250,000.00) because: (i) the BIR did not afford petitioner due process in imposing and collecting the above-mentioned penalties; and (ii) the BIR did not have any basis, in fact and in law, to impose and collect the above-mentioned penalties."**

Petitioner's arguments:

Petitioner argues that the BIR did not afford petitioner due process in imposing and collecting the penalties.

Allegedly, the BIR did not have any basis, in fact and in law, to impose and collect the subject penalties; that its books of accounts were properly maintained as required by law and regulations; and that it properly secured the appropriate official receipts for the use of its head office and its branches.

As regards the lack of back-end report, petitioner asserts that the Tax Code, or any of the regulations of the BIR, does not require any taxpayer to maintain said report, much less to submit it to the BIR.

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[34] Docket, p. 250.
[35] Docket, pp. 233 to 247.
[36] Docket, pp. 157 to 166.
[37] Issue, *Pre-Trial Order*, Docket, p. 143.

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Petitioner further claims that all of its POS machines were properly registered; and that it complied with existing regulations in connection with the use thereof.

In addition, petitioner contends that the penalties imposed are arbitrary and excessive; therefore, it is entitled to a refund.

Respondent's counter-arguments:

Respondent counter-argues that petitioner failed to state its factual and legal basis for its claim for refund; and that petitioner failed to comply with the requirements set forth under Section 229 of the NIRC of 1997.

Allegedly, the payment of the compromise penalties was made voluntarily by petitioner.

Finally, respondent avers that petitioner failed to show that the penalties paid by petitioner were erroneously or illegally assessed or collected. Thus, the subject penalties are not refundable and beyond the jurisdiction of this Court.

THE COURT'S RULING

In a claim for refund of erroneously paid taxes or penalties, Sections 204(C) and 229 of the NIRC of 1997, as amended, pertinently provide as follows:

> "SEC. 204. *Authority of the Commissioner to Compromise, Abate and Refund or Credit Taxes.* –
>
> The Commissioner may –
>
> x x x
>
> (C) Credit or refund taxes erroneously or illegally received or penalties imposed without authority, refund the value of internal revenue stamps when they are returned in good condition by the purchaser, and, in his discretion, redeem or change unused stamps that have been rendered unfit for use and refund their value upon proof of destruction. **No credit or refund of taxes or**

> **penalties shall be allowed unless the taxpayer files in writing with the Commissioner a claim for credit or refund within two (2) years after the payment of the tax or penalty**: *Provided, however,* That a return filed showing an overpayment shall be considered as a written claim for credit or refund." *(Emphasis supplied).*
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> "SEC. 229. *Recovery of Tax Erroneously or Illegally Collected.* – No suit or proceeding shall be maintained in any court for the recovery of any national internal revenue tax hereafter alleged to have been **erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessively or in any manner wrongfully collected**, until a claim for refund or credit has been duly filed with the Commissioner; but such suit or proceeding may be maintained, whether or not such tax, penalty, or sum has been paid under protest or duress.
>
> **In any case, no such suit or proceeding shall be filed after the expiration of two (2) years from the date of payment of the tax or penalty regardless of any supervening cause that may arise after payment**: *Provided, however*, That the Commissioner may, even without a written claim therefor, refund or credit any tax, where on the face of the return upon which payment was made, such payment appears clearly to have been erroneously paid." (*Emphasis supplied*).

Based on the foregoing provisions, to be entitled to refund or tax credit of erroneously or illegally collected taxes or penalties, the following requisites must be satisfied:

1. The claim for refund has been duly filed with the Commissioner, within two (2) years after the payment of tax or penalty;

2. The suit or proceeding is instituted with this Court within two (2) years from the date of payment of the tax or penalty; and

3. There must be an erroneous or illegal collection of tax, or a penalty collected without authority, or sum excessively or wrongfully collected.

<u>First and second requisites:</u> *The administrative and judicial claims for refund must be filed within two (2) years from date of payment of penalty*

Under the aforequoted Sections 204(C) and 229, both the administrative and judicial claims must be filed with respondent and with this Court, respectively, within two (2) years from the date of payment of the tax or penalty.

Timeliness of the filing of the claim is mandatory and jurisdictional. The court cannot take cognizance of a judicial claim for refund either prematurely or out of time.[38]

In the instant case, petitioner paid and remitted the subject compromise penalties amounting to ₱11,250,000.00 on May 30, 2014[39]. Thus, counting two (2) years therefrom, petitioner had until May 30, 2016 to file both its administrative claim and judicial claim.

Petitioner's administrative claim was filed on May 3, 2016[40], while its judicial claim by way of the instant *Petition for Review* was filed on May 27, 2016[41]. Hence, both the administrative and the judicial claims for refund were timely filed by petitioner, thereby complying with the first and second requisites. As such, the Court has jurisdiction to entertain the instant petition.

<u>Third requisite</u>*: The subject compromise penalties were collected without authority or were wrongfully collected.*

Pursuant to the aforementioned Section 229 of the NIRC of 1997, the law allows the recovery by a taxpayer from respondent of certain sums, which are categorized as follows, to wit:

1. Any national internal revenue taxes alleged to have been erroneously or illegally assessed or collected;

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[38] *Commissioner of Internal Revenue vs. United Cadiz Sugar Farmers Association Multi-Purpose Cooperative*, G.R. No. 209776, December 7, 2016.
[39] Exhibits "P-2" and "P-3", Docket, pp. 79 to 80.
[40] Exhibit "P-4", Docket, pp. 223 to 227; and Exhibit "P-5", Docket, p. 86.
[41] Docket, pp. 10 to 24.

2. Any **penalty** claimed to have been collected without Authority; and

3. Any sum alleged to have been **excessively** or in any manner **wrongfully collected**.

The ***first category*** covers an "erroneous or illegal tax" which is defined as one levied without statutory authority,[42] or upon property not subject to taxation or by some officer having no authority to levy the tax, or one which is some other similar respect is illegal.[43] The ***second category*** refers to penalties collected without authority; while the ***third category*** pertains to sums of money excessively or in any manner wrongfully collected.

In the instant case, what is being refunded are compromise penalties, which may either fall under the ***second category*** or the ***third category***.

Section 6 of Revenue Regulations (RR) No. 12-99[44] provides for the guidelines in the collection of compromise penalty, as follows:

> "SECTION 6. ***Suggested Compromise Penalty in Extra-judicial Settlement of a Taxpayer's Criminal Violation***. — Section 204 of the Tax Code of 1997 provides that **'All criminal violations may be compromised except: (a) those already filed in court, or (b) those involving fraud.**' This means that, in general, the taxpayer's criminal liability arising from his violation of the pertinent provision of the Code may be settled extra-judicially instead of the BIR instituting against the taxpayer a criminal action in Court. A compromise in extra-judicial settlement of the taxpayer's criminal liability for his violation is consensual in character, hence, may not be imposed on the taxpayer without his consent. **Hence, the BIR may only suggest settlement of the taxpayer's liability through a compromise.**

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[42] *Commissioner of Internal Revenue vs. Philippine National Bank*, G.R. No. 161997, October 25, 2005, citing Black's Law Dictionary, 8th Ed., pp. 1496-1497.
[43] *Commissioner of Internal Revenue vs. Pilipinas Shell Petroleum Corporation*, G.R. No. 188497, April 25, 2012, citing Black's Law Dictionary, Fifth Edition, p. 486.
[44] SUBJECT: *Implementing the Provisions of the National Internal Revenue Code of 1997 Governing the Rules on Assessment of National Internal Revenue Taxes, Civil Penalties and Interest and the Extra-judicial Settlement of a Taxpayer's Criminal Violation of the Code through Payment of a Suggested Compromise Penalty.*

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> **The extra-judicial settlement of the taxpayer's criminal liability and the amount of the suggested compromise penalty shall conform with the schedule of compromise penalties provided under Revenue Memorandum Order No. 1-90 or as hereafter revised.**" (Emphasis supplied)

Based on the foregoing provision, it is clear, inter alia, that payment of a suggested compromise penalty must conform with the schedule of compromise penalties provided under Revenue Memorandum Order (RMO) No. 1-90 or any revision thereon after the promulgation of RR No. 12-99.

At the time the BIR conducted the verification and validation of petitioner in the year 2014, the administrative issuance dealing with the imposition of compromise penalties and providing the schedule thereof was RMO No. 19-2007[45], pertinent portions of which state:

> "II. *Policies*:
>
> In order to attain these objectives, **the following are hereby prescribed for the information and <u>strict compliance</u> by all concerned**:
>
> 1. **In all cases of criminal violations of the NIRC, not involving the commission of fraudulent act, it is directed that henceforth, compromise penalties to be imposed <u>shall follow strictly</u> the amounts in the attached 'Revised Schedule of Compromise Penalties,' marked as Annex 'A' and made an integral part hereof.**
>
> 2. Certain acts/violations which are commonly resorted to by taxpayers as means of tax evasion are deleted from the coverage thereof for having met the requirements of the definition of fraudulent acts.

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[45] SUBJECT: *The Consolidated Revised Schedule of Compromise Penalties for Violations of the National Internal Revenue Code*; RMO No. 19-2007 was later revised on January 22, 2015 with the issuance of RMO No. 07-2015, SUBJECT: *The Revised Consolidated Schedule of Compromise Penalties for Violations of the National Internal Revenue Code.*

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III. *Guidelines and Instructions:*

1. **The internal revenue officers concerned shall apply the Revised Schedule of Compromise Penalties embodied in Annex 'A' to ensure uniformity of action.**

2. xxx xxx xxx

3. **In <u>no case</u> shall the compromise penalty differ in amount from those specified in the aforementioned Schedule, <u>except</u> when duly approved by the Commissioner or concerned Deputy Commissioner, or in proper cases, by the Regional Directors.**

4. **Although all amounts of compromise penalties incident to violations <u>shall be itemized in the assessment notice and/or demand letter</u>, the same should not form part of assessment notice that reflects deficiency basic tax, surcharge and interest but <u>should appear in a separate assessment notice/demand letter</u> as the amount suggested to the taxpayer to pay in lieu of criminal prosecution. If paid, the compromise penalties shall be collected and accounted for under the usual procedures, as internal revenue collection.**

5. xxx xxx xxx

6. **The schedule of compromise penalties herein prescribed shall not prevent the Commissioner or his duly authorized representative from accepting a compromise amount higher than what is provided hereof. A compromise offer lower than the prescribed amount may be accepted after approval by the Commissioner of Internal Revenue or the concerned Deputy Commissioner/ Assistant Commissioner/ Regional Director.**" (*Emphases and underscoring supplied*)

Based from the foregoing provisions, the following rules must be strictly followed in the imposition and collection of compromise penalties:

a) To ensure uniformity of action of internal revenue officers, the imposition of compromise penalties shall strictly follow the amounts stated in the Revised Schedule of Compromise Penalties attached to RMO No. 19-2007 as Annex "A" thereof;

b) In case the suggested amount of compromise penalty differs, whether higher or lower, from those specified in the said Revised Schedule, the same must be duly approved by respondent or other pertinent BIR officials, as stated in RMO No. 19-2007;

c) All amounts of compromise penalties incident to violations shall be itemized in a separate assessment notice/demand letter as the amounts suggested to the taxpayer to pay in lieu of criminal prosecution.

In the instant case, the BIR thru Jonas DP. Amora, Regional Director (RD) of Revenue Region No. 7, issued Mission Order No. 00096203[46], directing the Revenue Officers of Revenue District Office (RDO) No. 43A, East Pasig, namely, Mayrose Vega, Madonna Bognot, Corazon Levardo and Lino Felix Balayan; and Group Supervisor Ronald Zamora to (a) to apprehend violators of revenue laws and regulations, and (b) to check petitioner's compliance on new invoicing requirements, validation of permit to use CRM/POS, from March 19, 2014 to March 26, 2014.

After conducting the investigation pursuant to Mission Order No. 00096203, the BIR issued BIR Form No. 0605 (Payment Form)[47], verified by the group supervisors of RDO 43A, and approved by RD Jonas DP. Amora, indicating that petitioner is liable for ₱11,250,000.00 for the following alleged violations: (1) no books, (2) no official receipts, (3) no back-end sales report; and (4) unaccounted POS.

Thus, it is apparent that the BIR, in imposing the subject compromise penalties and in directing petitioner to pay the same, did **not** follow the strict mandate that all amounts of compromise

[46] Exhibit "P-1", Docket, p. 78.
[47] Exhibit "P-2", Docket, p. 79.

penalties shall be itemized in a separate assessment notice/demand letter.

Furthermore, the supposed criminal violations committed by petitioner are not clearly shown as falling under any of the items stated in the Revised Schedule of Compromise Penalties attached to RMO No. 19-2007. It behooves respondent to show which amount of compromise penalty is applicable to petitioner for its supposed violation the BIR is mandated to strictly follow or apply the amounts stated in the above-stated Revised Schedule. Failing which, it cannot be said that respondent strictly followed the same. It must be remembered that the CIR and revenue officers must strictly comply with the requirements of the law, with the BIR's own rules, and with due regard to taxpayers' constitutional rights.[48]

Correspondingly, for the failure of respondent or the BIR to strictly observe the requirements of RMO No. 19-2007, the amount of compromise penalties paid by petitioner is deemed collected without authority. For the same reason, the subject compromise penalties paid by petitioner may also be considered as a sum which was wrongfully collected. In this connection, it bears emphasis that acts executed against the provisions of mandatory or prohibitory laws shall be void.[49]

Such being the case, considering that the pertinent provisions of RMO No. 19-2007 were not strictly observed by respondent or the BIR in this case, the payment of compromise penalties by petitioner is a nullity.

WHEREFORE, in light of the foregoing considerations, the instant *Petition for Review* is hereby **GRANTED**. Accordingly, respondent is **ORDERED TO REFUND or TO ISSUE A TAX CREDIT CERTIFICATE** to petitioner in the amount of **₱11,250,000.00**, representing compromise penalties imposed without authority or were wrongfully collected.

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[48] *Commissioner of Internal Revenue vs. Avon Products Manufacturing, Inc., et seq.*, G.R. Nos. 201398-99 and 201418-19, October 3, 2018.

[49] Civil Code of the Philippines, Article 5 provides: "Acts executed against the provisions of mandatory or prohibitory laws shall be void, except when the law itself authorizes their validity." Refer also to *Barcelote vs. Republic of the Philippines, et al., G.R. No. 222095, August 7, 2017.*

SO ORDERED.

ERLINDA P. UY
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
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.

ERLINDA P. UY
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.

ROMAN G. DEL ROSARIO
Presiding Justice