Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

SECOND DIVISION
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VICTORIAS MILLING COMPANY FARMERS MULTI-PURPOSE COOPERATIVE, Petitioner,	**CTA CASE No. <u>8658</u>**
	Members:
-versus-	CASTAÑEDA, JR., *Chairperson,* CASANOVA, and COTANGCO-MANALASTAS, <u>*JJ*</u>.
COMMISSIONER OF INTERNAL REVENUE, BIR REGIONAL DIRECTOR, REGION 12, BACOLOD CITY, Respondents.	Promulgated: SEP 1 0 2014 8:45 a.m.

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DECISION

CASTAÑEDA, JR., <u>J</u>.:

This Petition for Review filed by Victorias Milling Company Farmers Multi-Purpose Cooperative seeks the refund of the advance value-added tax (VAT) erroneously or illegally collected by the Bureau of Internal Revenue (BIR) Region 12-Bacolod City in the amount of Nine Million Five Hundred Thirty-Seven Thousand Three Hundred Six Pesos (₱9,537,306.00).

THE FACTS

Petitioner Victorias Milling Company Farmers Multi-Purpose Cooperative is a multi-purpose agricultural cooperative duly organized in accordance with Philippine laws, with principal address at Hilado Ext., Bacolod City, Philippines.[1] It is registered

[1] Par. 1, Admitted Facts, Joint Stipulation of Facts and Issues (JSFI), docket, p. 203.

with the Cooperative Development Authority (CDA) as evidenced by its Certificate of Registration dated January 13, 2010.[2] Petitioner was also granted a Certificate of Good Standing by CDA dated April 15, 2011.[3]

Respondent Commissioner of Internal Revenue is sued in her official capacity as the head of the Bureau of Internal Revenue, 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 or tax credit as provided by law. She holds office at the BIR National Office Building, Diliman, Quezon City.

Petitioner alleged that from May 31, 2011 to April 16, 2012, the BIR Regional Director of Region 12-Bacolod City refused to issue a Certificate Authorizing Release of Refined Sugars (CARRS) because petitioner failed to secure a new Certificate of Tax Exemption. Subsequently, petitioner was able to secure a new Certificate of Tax Exemption from the BIR on November 16, 2011, as a cooperative transacting with members only.[4] However, despite obtaining a new Certificate of Tax Exemption, the BIR refused to issue CARRS without petitioner paying advance VAT.[5]

Due to the refusal of the BIR to issue CARRS in favor of petitioner, the latter paid the advance VAT under protest on 93,503 Lkg bags of refined sugar in the amount of ₱9,537,306.00.

As a result, petitioner filed before the BIR a claim for refund on July 23, 2012, alleging that it is exempted from payment of VAT as per Section 109(L) of the National Internal Revenue Code (NIRC) of 1997, as amended, in relation to Articles 60 and 61 of Republic Act (RA) No. 9520, otherwise known as the Cooperative Code of the Philippines of 2008.[6]

Without waiting for the expiration of the two (2)-year prescriptive period for the recovery of tax erroneously or illegally collected provided under Section 229[7] of the

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[2] Exhibit "P-3", docket, p. 18.
[3] Exhibit "P-4", docket, p. 19.
[4] Exhibit "P-5", docket, p. 20.
[5] Docket, pp. 9-10.
[6] Exhibit "P-2", docket, pp. 14-16.
[7] 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.

NIRC of 1997, as amended, petitioner filed the instant Petition for Review before this Court on May 29, 2013.

In her Answer[8] filed on September 2, 2013, respondent argued, among others, that petitioner must prove that its case falls within the provisions of the Joint Rules and Regulations Implementing Articles 60, 61 and 144 of Republic Act No. 9520 ("Joint Rules and Regulations" for brevity), particularly, Sections 8, 12 and 13 thereof, which provide:

> SECTION 8. *Taxability/Exemption of Duly Registered Cooperatives Which Transact Business with Members and Non-Members.* –
>
> a) Cooperatives with accumulated reserves and undivided net savings of not more than Ten Million (Php10,000,000.00) - Exemption from all national internal revenue taxes for which these cooperatives are liable as enumerated under Section 7 of this Joint Rules and Regulations.
>
> b) Cooperatives with accumulated reserves and undivided net savings of more than Ten Million Pesos (Php10,000,000.00).
>
> b.1) Business transactions with members - Business activities engaged in by such cooperatives with its members where said cooperative generates revenues shall be exempt from all national internal revenue taxes for which it is liable as enumerated in Section 7 of this Joint Rules and Regulations;
>
> b.2) Business transactions with non-members - Cooperatives with accumulated reserves and undivided net savings of more than Php10,000,000.00 which transact with non-members shall:
>
> b.2.1) Pay the following taxes at the full rate:
>
> xxx xxx xxx
>
> b.2.1.2) Value Added Tax (VAT) - On transactions with nonmembers: *Provided, however,* That cooperatives, pursuant to Section 109, par. (L), (M) and (N) of the NIRC, as amended by RA 9337, shall be exempt from the imposition of VAT, namely the following:

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[8] Docket, pp. 155-162.

i. Sales by agricultural cooperatives duly registered and in good standing with the CDA to their members, as well as sale of their produce, whether in its original state or processed form, to non-members, their importation of direct farm inputs, machineries and equipment, including spare parts thereof, to be used directly and exclusively in the production and/or processing of their produce (Sec. 109 (1) (L) of the NIRC, as amended).

Provided, further, That the exempt transactions pursuant to the above shall include sales made by a duly registered agricultural cooperative organized and operated by its members to undertake the production and processing of raw materials or of goods produced by its members into finished or processed products for sale by said cooperative to its members and non-members: *Provided, finally,* That any processed product or its derivative arising from the raw materials produced by its members, sold in the name and for the account of the cooperative, shall be deemed the product of the cooperative.

Sale by agricultural cooperatives to non-members can only be exempted from VAT if the producer of the agricultural products sold is the cooperative itself. If the cooperative is not the producer (*e.g.*, trader), only those sales to its members shall be exempted from VAT.

Exempt transactions shall include sales made by a duly registered agricultural cooperative organized and operated by its members to undertake the production and processing of raw materials or of goods produced by its members into finished or processed products for sale by said cooperative to its members and non-members.

Products produced/processed by non-members or production not related to the purposes for which a cooperative is created as stated in its Articles of Cooperation even if sold in the name of said cooperative shall not be considered as produced/processed by said cooperative. To illustrate, raw materials produced by the members and processed by the cooperative shall be exempt from VAT.

xxx xxx xxx

SECTION 12. *Certificate of Tax Exemption/Ruling.* – All cooperatives which were issued a new certificate of registration by the CDA in compliance to Article 144 (1) of RA 9520 and subsequent new cooperatives to be registered under the same Act shall secure their certificate of tax exemption from the BIR by way of confirmatory ruling to be issued by the Regional Director or by the Assistant Commissioner of Internal Revenue (ACIR), Legal Service, as the case may be, in accordance with the delegated authority granted to them by RDAO No. 3-2009.

xxx xxx xxx

SECTION 13. *Documents to Be Attached to the Letter Application for the Issuance of a Certificate of Tax Exemption/Ruling.* –

xxx xxx xxx

All duly registered cooperatives under RA 9520 shall apply for a Certificate of Tax Exemption/Ruling within sixty (60) days counted from the date of issuance of certificate of registration.

Exemption from taxes herein stated shall apply to the duly-registered cooperatives on the year the certificate of tax exemption/ruling was issued. However, for the initial issuance of the Certificate of Tax Exemption/Ruling under RA 9520, the effectivity of such Certificate of Tax Exemption/Ruling issued shall commence from the year RA 9520 took effect: *Provided*, That the cooperative has registered with the CDA as provided for under Article 144 of RA 9520.

For applications for tax exemption not filed within the prescribed period, the late applicants shall be subjected to internal revenue taxes prior to the issuance of the Certificate of Tax Exemption/Ruling; however they can apply for tax credit/refund of taxes previously paid from the date of registration with the CDA up to the issuance of the Certificate of Tax Exemption/Ruling, subject to the rules and procedures for processing tax credit/refund. The BIR shall act on the request for tax refund of taxes previously paid within one hundred twenty (120) days from submission of the complete documents in support of the application filed.

In relation thereto, respondent asserted that since petitioner failed to prove that it has submitted complete supporting documents to warrant the grant of its application for tax refund pursuant to the afore-quoted provisions, respondent cannot act on the administrative claim for refund. Furthermore, such failure of petitioner to submit supporting documents and the subsequent filing of its claim for refund on July 23, 2012 effectively deprived respondent of the opportunity to fully exercise her function of deciding claims for refund or modifying or affirming the findings of her subordinates, tantamount to failure to exhaust administrative remedies.[9]

During trial, petitioner presented Jose V. Ramos as its witness.

In his Judicial Affidavit[10], Jose V. Ramos testified that he is the present tax consultant of petitioner. Based on his findings, petitioner was granted (1) a Certificate of Registration, (2) a Certificate of Good Standing, and (3) a Certificate of Tax Exemption by relevant government agencies. Since it belatedly applied for tax exemption, it was forced to pay advance VAT. Nevertheless, Section 13 of the Joint Rules and Regulations allows petitioner to apply for tax credit or refund of the advance VAT it already paid.

Petitioner presented and formally offered Exhibits "P-1" to "P-43-A", inclusive of sub-marking, via Formal Offer of Exhibits for the Petitioner[11] filed on December 17, 2013; which the Court admitted except for Exhibit "P-7" for being a mere photocopy and for petitioner's failure to have it identified before the Court.[12]

On the other hand, respondent waived her right to present evidence, reasoning that the investigation in connection with petitioner's claim for refund has not been concluded.[13]

The case was submitted for decision on May 14, 2014, considering petitioner's Memorandum filed on March 3, 2014 and respondent's Memorandum filed on May 12, 2014.[14]

THE ISSUE

The parties submitted the following issue[15] for this Court's resolution:

> Whether Petitioner is entitled to a tax refund in the amount of Nine Million Five Hundred Thirty Seven Thousand Three Hundred and Six (Php9,537,306.00) Philippine Pesos representing 'Advanced Value Added Tax' alleged to be erroneously or illegally collected.

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[9] Docket, pp. 158-159.
[10] Exhibit "P-43", docket, pp. 213-222.
[11] Docket, pp. 316-320.
[12] Resolution dated January 22, 2014, docket, pp. 323-324.
[13] Manifestation and Motion dated January 28, 2014, docket, pp. 325-328.
[14] Docket, p. 369.
[15] Docket, p. 204.

THE COURT'S RULING

In essence, the issue is whether or not petitioner is exempted from payment of VAT, thus, entitled to a tax refund.

Petitioner is exempt from payment of VAT.

Article 109(L) of the NIRC of 1997, as amended, and Articles 60 and 61 of RA No. 9520 provide:

> SEC. 109. *Exempt Transactions.* – xxx the following transactions shall be exempt from the value-added tax:
>
> xxx xxx xxx
>
> (L) Sales by agricultural cooperatives duly registered with the Cooperative Development Authority to their members as well as sale of their produce, whether in the original state or processed form to non-members, their importation of direct farm inputs, machineries and equipment including spare parts thereof, to be used directly and exclusively in the production and/or processing of their produce; xxx
>
> ART. 60. *Tax Treatment of Cooperatives.* – Duly registered cooperatives under this Code **which do not transact any business with non-members or the general public shall not be subject to any taxes and fees imposed under the internal revenue laws and other tax laws**. Cooperatives not falling under this article shall be governed by the succeeding section. *(Emphasis supplied)*
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> ART. 61. *Tax and Other Exemptions.* – Cooperatives transacting business with both members and non-members shall not be subject to tax on their transactions with members. In relation to this, the transactions of members with the cooperative shall not be subject to any taxes and fees, including not limited to final taxes on members' deposits and documentary tax. Notwithstanding the provisions of any law or regulation to the contrary, such cooperatives dealing with nonmembers shall enjoy the following tax exemptions: xxx

The pertinent portions of Sections 6 and 7 of the Joint Rules and Regulations state that:

SECTION 6. *Classification of Cooperatives According to the Extent of the Tax Exemptions Granted.* –

a) Those duly registered cooperatives which transact business with members only; and

b) Those duly registered cooperative which transact business with both members and non-members which are further sub-classified according to the following:

> b.1) Cooperatives with accumulated reserves and undivided net savings of not more than Ten Million Pesos (Php10,000,000.00); and
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> b.2) Cooperatives with accumulated reserves and undivided net savings of more than Ten Million Pesos (Php10,000,000.00).

SECTION 7. *Tax Exemptions of Duly Registered Cooperatives Which Transact Business with Members Only.* – Duly registered cooperatives dealing/transacting business with members only shall be exempt from paying any taxes and fees, including but not limited to:

a) Income Tax imposed by Title II of the NIRC, as amended;

b) Value-Added Tax (VAT) imposed under Title IV of the NIRC, as amended;

c) Percentage Tax imposed under Title V of the NIRC, as amended;

d) Donor's Tax imposed under Title III of the NIRC, as amended, on donations to duly accredited charitable research and educational institutions and reinvestment to socio-economic projects within the area of operation of the cooperatives;

e) Excise Tax under Title VI of the NIRC, as amended, for which it is directly liable; *gr*

f) Documentary Stamp Tax imposed under Title VII of the NIRC, as amended, provided, however, that the other party to the taxable document/transaction who is not exempt shall be the one directly liable for the tax;

g) Annual Registration Fee of P500.00 under Section 236 (B) of the NIRC, as amended;

h) All taxes on transactions with insurance companies and banks, including but not limited to 20% final tax on interest deposits and 7.5% final income tax on interest income derived from a depository bank under the expanded foreign currency deposit system; and

i) Electric cooperatives duly registered with the Authority shall be exempt from VAT on revenues on systems loss and VAT on revenues on distribution, supply, metering and lifeline subsidy of electricity to their members.

From the foregoing, there are two (2) kinds of cooperatives classified according to the extent of their tax exemption: (1) those duly registered cooperatives which transact business with members only; and (2) those duly registered cooperatives which transact business with both members and non-members.

In the instant case, petitioner belongs to the category of duly registered cooperatives which transact business **with members only** as shown by its Certificate of Tax Exemption dated November 16, 2011.[16] Hence, it is Article 60, not Article 61, of RA No. 9520 that should apply with respect to the tax-exempt status of petitioner. Applying Article 60 of RA No. 9520, petitioner shall not be subject to "taxes and fees imposed under internal revenue laws and other tax laws," including VAT.

Accordingly, it is wrong for respondent to argue that petitioner failed to submit supporting documents to be entitled to tax exemptions based on Article 61 of RA No. 9520 in relation to Section 8 of the Joint Rules and Regulations. Clearly, said provisions apply only to cooperatives which transact business **with members and non-members**. In other words, petitioner is not required to submit the documentary requirements under the aforesaid provisions of law and regulations because it does not transact with non-members of the cooperative.

Section 13 of the Joint Rules and Regulations likewise provides that petitioner can apply for tax credit/refund of taxes previously paid from the date of registration

[16] Exhibit "P-5", docket, p. 20.

with the CDA up to the issuance of the Certificate of Tax Exemption/Ruling, subject to the rules and procedures for processing tax credit/refund.

Petitioner faithfully complied with the requirements for it to be accorded a tax-exempt status, specifically, from payment of VAT, by presenting the following documents: (1) Certificate of Registration[17] with the CDA; (2) Certificate of Good Standing[18] issued by the CDA; and (3) Certificate of Tax Exemption[19] issued by the BIR. Since petitioner is exempted from paying taxes, including VAT, petitioner may then apply for tax credit/refund of the advance VAT it already paid.

The Court shall now decide whether the Petition for Review was timely filed.

A claim for refund of erroneously paid tax is governed by Section 204(C) and Section 229 of the NIRC of 1997, as amended, which are quoted hereunder for ready reference:

> SEC. 204. *Authority of the Commissioner to Compromise, Abate and Refund or Credit Taxes.* – The Commissioner may –
>
> xxx xxx xxx
>
> (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.
>
> 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

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[17] Exhibit "P-3", docket, p. 18.
[18] Exhibit "P-4", docket, p. 19.
[19] Exhibit "P-5", docket, p. 20.

> 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.

Based on the foregoing, both administrative and judicial remedies for filing a claim for refund of erroneously paid tax must be done within two (2) years from payment of tax. In other words, the two-year period applies not only to the filing of claim for refund before the Commissioner, but it also applies to the filing of a Petition for Review before the Court of Tax Appeals.

Accordingly, the taxpayer is given two years from his erroneous payment of tax within which to file his written claim for refund. However, if the Commissioner does not act on the written claim for refund and the two-year period is about to expire, the suit or proceeding must be instituted with the Court of Tax Appeals without waiting for the decision of the BIR Commissioner.[20]

The claim involves payment of advance VAT on refined sugar by petitioner from May 31, 2011 to April 16, 2012. Counting the two-year period from May 31, 2011, petitioner had until May 31, 2013 within which to file both its administrative and judicial claims. Considering that petitioner filed its administrative claim on July 23, 2012 and its Petition for Review before the Court of Tax Appeals on May 29, 2013, it is clear that both actions were instituted by petitioner within the two-year prescriptive period.

The Court will now determine whether petitioner managed to substantiate its refund claim.

In order to prove that it actually paid the amount of ₱9,537,306.00 representing advance VAT on 93,503 Lkg bags of refined sugar, petitioner submitted a Summary of Advance VAT Payments[21] with the related Revenue Official Receipts/BIR Tax Payment Deposit Slips, and payment forms (BIR Form No. 0605), which reflected the following:

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[20] *Gibbs, et al. vs. Collector of Internal Revenue and Court of Tax Appeals*, G.R. No. L-13453, February 29, 1960.
[21] Exhibit "P-8", Attached as Annex "F" to the Petition for Review.

Exhibits[22]	Revenue Official Receipt/BIR Tax Payment Slip	Date Paid	No. of Bags (Lkg)	VAT per Bag	VAT Paid
"P-42", "P-42-A"	ROR 201002343515	2-Jun-11	436	102.00	44,472.00
"P-41", "P-41-A"	ROR 201002343533	10-Jun-11	4,357	102.00	444,414.00
"P-40", "P-40-A"	ROR 201004011095	14-Jul-11	1,000	102.00	102,000.00
"P-39", "P-39-A"	ROR 201004011111	20-Jul-11	2,053	102.00	209,406.00
"P-38", "P-38-A"	ROR 201004011147	25-Jul-11	1,424	102.00	145,248.00
"P-37", "P-37-A"	ROR 201004014049	1-Sep-11	1,072	102.00	109,344.00
"P-36", "P-36-A"	ROR 201004665101	20-Sep-11	5,416	102.00	552,432.00
"P-35", "P-35-A"	ROR 201004665115	22-Sep-11	4,593	102.00	468,486.00
"P-34", "P-34-A"	ROR 201004665125	29-Sep-11	568	102.00	57,936.00
"P-33", "P-33-A"	ROR 201004665139	5-Oct-11	1,000	102.00	102,000.00
"P-32", "P-32-A"	ROR 201004665143	7-Oct-11	1,000	102.00	102,000.00
"P-31", "P-31-A"	ROR 201004665144	7-Oct-11	2,215	102.00	225,930.00
"P-30", "P-30-A"	ROR 201004665229	28-Oct-11	2,062	102.00	210,324.00
"P-29", "P-29-A"	ROR 201004665250	4-Nov-11	3,000	102.00	306,000.00
"P-28", "P-28-A"	ROR 201004665301	10-Nov-11	5,000	102.00	510,000.00
"P-27", "P-27-A"	ROR 201004665321	14-Nov-11	3,036	102.00	309,672.00
"P-26", "P-26-A"	ROR 201004665350	18-Nov-11	1,001	102.00	102,102.00
"P-25", "P-25-A"	ROR 201004665391	25-Nov-11	2,514	102.00	256,428.00
"P-24", "P-24-A"	ROR 201100223520	2-Dec-11	2,004	102.00	204,408.00
"P-23", "P-23-A"	ROR 201100223537	9-Dec-11	3,293	102.00	335,886.00
"P-22", "P-22-A"	ROR 201100223568	16-Dec-11	3,963	102.00	404,226.00
"P-21", "P-21-A"	ROR 201100223591	22-Dec-11	3,000	102.00	306,000.00
"P-20", "P-20-A"	LBP-Victorias 36000	9-Jan-12	2,000	102.00	204,000.00
"P-19", "P-19-A"	LBP-Victorias 10000	17-Jan-12	5,000	102.00	510,000.00
"P-18", "P-18-A"	LBP-Victorias 11232	24-Jan-12	1,298	102.00	132,396.00
"P-17", "P-17-A"	LBP-Victorias 54000	24-Jan-12	5,000	102.00	510,000.00
"P-16", "P-16-A"	LBP-Victorias 44800	14-Feb-12	2,000	102.00	204,000.00
"P-15", "P-15-A"	LBP-Victorias 75600	20-Feb-12	3,006	102.00	306,612.00
"P-14", "P-14-A"	LBP-Victorias 81000	27-Feb-12	3,000	102.00	306,000.00
"P-13", "P-13-A"	LBP-Victorias 11520	5-Mar-12	3,190	102.00	325,380.00
"P-12", "P-12-A"	LBP-Victorias 14400	12-Mar-12	3,500	102.00	357,000.00
"P-11", "P-11-A"	LBP-Victorias 99000	19-Mar-12	2,500	102.00	255,000.00
"P-10", "P-10-A"	LBP-Victorias 28800	2-Apr-12	2,501	102.00	255,102.00
"P-9", "P-9-A"	LBP-Victorias 76800	16-Apr-12	6,501	102.00	663,102.00
			93,503		**₱9,537,306.00**

After careful scrutiny of the above-enumerated documents, the Court finds them to be in order. Consequently, petitioner has sufficiently proven its refund claim amounting to ₱9,537,306.00.

WHEREFORE, premises considered, the instant Petition for Review is hereby **GRANTED**. Accordingly, respondent is hereby **ORDERED TO REFUND** in favor of petitioner the amount of Nine Million Five Hundred Thirty-Seven Thousand Three

[22] Docket, pp. 24-124.

Hundred Six Pesos (₱9,537,306.00), representing erroneously paid advance VAT for the period covering May 31, 2011 to April 16, 2012.

SO ORDERED.

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

WE CONCUR:

CAESAR A. CASANOVA
Associate Justice

AMELIA R. COTANGCO-MANALASTAS
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.

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

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