Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

En Banc

PHILIPPINE AIRLINES, INC.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB CASE NO. 588
(CTA Case No. 7508)

For: Refund of Excise Tax

Present:
ACOSTA, P.J.,
CASTAÑEDA, JR.
BAUTISTA
UY
CASANOVA
PALANCA-ENRIQUEZ
FABON-VICTORINO
MINDARO-GRULLA
COTANGCO-MANALASTAS, JJ.

Promulgated:
MAY 09 2011 10:00 a.m.

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DECISION

MINDARO-GRULLA, J.:

Submitted for decision is a Petition For Review for the Court *En Banc* filed on October 5, 2009 by the Philippine Airlines, Inc. (PAL) as petitioner against the Commissioner of Internal Revenue (CIR) as respondent, pursuant to Section 18 of Republic Act No. 1125, as amended by Republic Act No. 9282, of the Decision[1] promulgated by

[1] En Banc Docket, pp. 55-79.

the Court of Tax Appeals (CTA) former Second Division dated June 30, 2009, and its Resolution[2] dated January 14, 2010.

The dispositive portions thereof, respectively, read as follows:

Decision dated June 30, 2009:

> "**WHEREFORE,** all the foregoing considered, the instant Petition for Review is hereby **DENIED.**
>
> **SO ORDERED."**

Resolution dated January 14, 2010:

> "**WHEREFORE,** all the foregoing considered, the instant *Motion for Reconsideration* is hereby **DENIED** for lack of merit.
>
> **SO ORDERED."**

Petitioner PAL seeks to reverse and set aside the aforesaid Decision and Resolution, and thus, order respondent CIR to issue a tax credit certificate to petitioner in the amount of Two Million Nine Hundred Fifty Two Thousand, Thirty Seven Pesos and Ninety Centavos (P2,952,037.90) representing petitioner's claim of the excise taxes paid to CIR through CALTEX.[3]

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[2] En Banc Docket, pp. 81-96.
[3] En Banc Docket, p.46.

Petitioner is a domestic corporation organized and existing under and by virtue of the laws of the Republic of the Philippines, with principal business address at the Philippine Airlines Center, Legaspi Street, Legaspi Village, Makati City.[4] Respondent, is the duly appointed Commissioner of Internal Revenue who is vested with authority to administer and enforce national internal revenue laws, including *inter alia*, the power to grant claims for refund of any internal revenue taxes erroneously or excessively paid, assessed, or collected. Respondent holds office at the Bureau of Internal Revenue (BIR), National Office Building, Agham Road, Diliman, Quezon City.[5]

On June 11, 1978, Presidential Decree No. (PD) 1590, the operating franchise of petitioner, was signed by then President of the Republic of the Philippines, Ferdinand E. Marcos. Section 13 (1) of PD 1590 grants, among others, a tax free benefit to petitioner on the local purchase of:

(a) petroleum products, whether refined or in crude form, which were previously imported by third parties, or

(b) petroleum products which were refined/ produced in the Philippines by local oil refineries, to wit:

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[4] Division Docket, Joint Stipulation of Facts and Issues, pp. 159-160.
[5] Division Docket, Joint Stipulation of Facts and Issues, p. 160, par.2.

"Section 13. In consideration of the franchise and rights hereby granted, the grantee shall pay to the Philippine Government during the life of this franchise whichever of subsections (a) and (b) hereunder will result in a lower tax:

(a) The basic corporate income tax based on the grantee's annual net taxable income computed in accordance with the provisions of the National Internal Revenue Code; or,

(b) A franchise tax of two per cent (2%) of the gross revenues derived by the grantee from all sources, without distinction as to transport or non-transport operations; provided, that with respect to international air-transport service, only the gross passenger, mail, and freight revenues from its outgoing flights shall be subject to tax.

The tax paid by the grantee under either of the above alternatives shall be in lieu of all other taxes, duties, royalties, registration, license, and other fees and charges of any kind, nature, or description, imposed, levied, established, assessed, or collected by any municipal, city, provincial, or national authority or government agency, now or in the near future including but not limited to the following.

1. All taxes, duties, charges, royalties, or fees due on local purchases by the grantee of aviation gas, fuel, and oil, whether refined or in crude form, and whether such taxes, duties, charges, royalties, or fees, are directly due from or imposable upon the purchaser or the seller, producer, manufacturer, or importer of said petroleum products but are billed or passed on the grantee either as part of the price or cost thereof or by mutual agreement or other arrangement; provided, that all such purchases by, sales or deliveries of aviation gas, fuel, and oil to the grantee and non-transport operations and other activities incidental thereto;

2. All taxes, including compensating taxes, duties, charges, royalties, or fees due on all importations by the grantee of aircraft, engines, equipment, machinery, spare parts, accessories, commissary and catering supplies, aviation gas, fuel, and oil, whether refined or in crude form and other articles, supplies, or materials; provided, that such articles or supplies or materials were imported for the use of the grantee in its transport and transport operations and other activities incidental

> thereto and are not locally available in reasonable quantity, quality, or price;"[6]

Subsequently, on November 1985, LOI 1483 partially amended PD 1590 by withdrawing the tax exemption privileges granted to petitioner on its purchase of domestic petroleum products for use in its domestic operations, thus:

> "WHEREAS, the payment of specific and *ad valorem* taxes on domestic petroleum is the direct liability of the manufacturer or producer thereof;
>
> WHEREAS, by virtue of a ruling of the Department of Finance, now Ministry, dated November 17, 1969, domestic petroleum products sold to PAL for use in its domestic operations are exempt from the payment of specific and *ad valorem* taxes;
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> WHEREAS, this tax-exemption privilege enjoyed by PAL has resulted in serious tax base erosions and distortions in the tax treatment of similarly situated enterprises.
>
> NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me by the Constitution, do hereby order and direct the tax-exemption privilege granted to PAL on its purchase of domestic petroleum products for use in its domestic operations is hereby withdrawn."[7]

For the period from July 24 to 28, 2004, Caltex withdrew imported Jet A-1 fuel from its Ninoy Aquino International Airport (NAIA) Bonded Warehouse Stockpile facilities. On the same dates, Caltex sold and delivered 804,370 liters of Jet A-1 fuel to petitioner. On July 26, 27, 28, C

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[6] En Banc Docket, pp. 56-57.
[7] Division Docket, Joint Stipulation of Facts and Issues, p.161.

and 29, 2004, Caltex electronically filed with the BIR its Excise Tax Returns for Petroleum Products by declaring as excise taxes due the amounts of P1,232,798.80, P686,767.10, P623,422.90 and P433,904.10, respectively, or a total amount of P 2,975,892.90.[8]

On August 3, 2004, petitioner received from Caltex an Aviation Billing Invoice for the period July 23, 2004 to July 31, 2004, wherein petitioner was billed the total amount of US$ 313,949.54, wherein the amount of US$ 52,669.33 purportedly represented the excise tax. Subsequently, Caltex issued a Certification on August 20, 2004 stating that it sold and delivered to petitioner 804,370 liters of imported tax paid Jet A fuel from July 24 to 28, 2008 for use in its domestic flights; that excise tax paid for the transaction was P 2,952,037.90; and that the excise tax paid were passed on to petitioner and no claim for refund was filed thereon by Caltex with the Bureau of Internal Revenue.[9]

On October 29, 2004, petitioner filed a letter-request dated October 15, 2004 with respondent for the refund of the excise taxes paid on the purchase of the said petroleum products on the ground that its operating franchise exempted it from the payment of excise

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[8] En Banc Docket, p. 58.
[9] En Banc Docket, pp. 58-59.

taxes, even those passed on by the seller as part of the price or cost of the petroleum products, and that it has the personality to file the claim for refund.[10]

Due to inaction of respondent, petitioner filed a Petition for Review with this Court on July 25, 2006, pursuant to Section 7(a)(2) of Republic Act No. 1125, as amended by RA 9282, to preserve its right to pursue its claim for refund on the excise taxes it allegedly paid to respondent, Commissioner of Internal Revenue, through Caltex, on the importation of Jet A-1 fuel on July 26,27,28 and 29, 2004 in the total amount of Two Million Nine Hundred Fifty Two Thousand thirty Seven Pesos and Ninety Centavos (P 2,952,037.90).[11]

In the Answer filed on October 6, 2006, respondent alleged by way of special and affirmative defense that petitioner has no cause of action against respondent as the excise tax claimed for refund was not paid by petitioner, but by Caltex.[12]

In the course of pre-trial, petitioner and respondent filed their Joint Stipulation of Facts and Issues on March 1, 2007.

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[10] En Banc Docket, p.59.
[11] En Banc Docket, p.59.
[12] En Banc Docket, p.60.

During trial, petitioner presented testimonial and documentary evidence primarily aimed at proving that petitioner, on certain dates, purchased from Caltex imported Jet A-1 fuels; and that Caltex billed petitioner, and the latter paid, the corresponding excise taxes thereon.

Thereafter, petitioner filed its Formal Offer of Evidence on October 5, 2007, without comment or opposition filed thereto filed by respondent within the given period. In the Resolution dated December 13, 2007, the Court admitted petitioner's documentary evidence and considered petitioner as deemed to have formally rested its case.[13]

At the hearing held on June 18, 2008 for the initial presentation of respondent's evidence, respondent's counsel manifested that respondent is waiving the right to present evidence. Upon motion of counsels for both parties, they were given thirty (30) days from said date to file their respective Memorandum. Only petitioner filed its Memorandum on August 7, 2008, while respondent failed to do so within the given period.

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[13] En Banc Docket, p.60.

On August 12, 2008,[14] the case was deemed submitted for decision.

Consequently, this Court's former Second Division rendered the assailed Decision and its Resolution.

The issues are as follows:

1. Whether petitioner is exempt from indirect taxes by virtue of its legislative franchise and pursuant to the pronouncement of the Supreme Court *en banc* in the case of *Maceda v. Macaraig;*[15]
2. Whether petitioner has the personality to file the instant claim for issuance of a refund or tax credit certificate;
3. Whether a tax-exempt entity not allowed to seek a refund claim amounts to a confiscation of its property without due process;
4. Whether petitioner's indirect tax exemption from local purchase of imported petroleum products remains and it was not removed by LOI No. 1483;

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[14] En Banc Docket, p. 60.
[15] G.R. No. 88291, June 8, 1993.

5. Whether the claim for refund or issuance of tax credit certificate is properly supported.[16]

Being inter-related, the first, second and fourth issue shall be discussed together while the remaining issues shall forthwith be addressed jointly.

Suffice it to say that the proper party to question or seek a refund of the tax is the statutory taxpayer, hence, petitioner does not have the personality to file a claim for refund of indirect taxes.

Pursuant to its legislative franchise and the *Maceda case,* petitioner claims that it is exempt from indirect taxes.

According to petitioner, the *Maceda case* posits that NPC's exemption "from all forms of taxes" covers all forms of taxes, whether direct or indirect and that a cursory comparison of petitioner's franchise highlights its indirect tax exemption since PD 1590 is more explicit in its language *vis-a-vis* the tax exemption provision found in the NPC charter.

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[16] En Banc Docket, pp.16-17.

Section 13 of RA 6395 states:

"... the Corporation including its subsidiaries is hereby declared exempt from the payment of all forms of taxes, duties, fees, imposts as well as costs and service fees including filing fees, appeal bonds, supersedeas bonds, in any court or administrative proceedings." (Emphasis supplied.)

Meanwhile, PD 1590 states:

"Section 13. In consideration of the franchise and rights hereby granted, the grantee shall pay to the Philippine Government during the life of this franchise whichever of subsections (a) and (b) hereunder will result in a lower tax:

(a) The basic corporate income tax based on the grantee's annual net taxable income computed in accordance with the provisions of the National Internal Revenue Code; or,

(b) A franchise tax of two per cent (2%) of the gross revenues derived by the grantee from all sources, without distinction as to transport or non-transport operations; provided, that with respect to international air-transport service, only the gross passenger, mail, and freight revenues from its outgoing flights shall be subject to tax.

The tax paid by the grantee under either of the above alternatives shall be in lieu of all other taxes, duties, royalties, registration, license, and other fees and charges of any kind, nature, or description, imposed, levied, established, assessed, or collected by any municipal, city, provincial, or national authority or government agency, now or in the near future including but not limited to the following:

1. All taxes, duties, charges, royalties, or fees due on local purchases by the grantee of aviation gas, fuel, and oil, whether refined or in crude form, and whether such taxes, duties, charges, royalties, or fees, are directly due from or imposable upon the purchaser or the seller, producer, manufacturer, or importer of said petroleum products but are billed or passed on the grantee either as part of the price or cost thereof or by mutual agreement or other

> arrangement; provided, that all such purchases by, sales or deliveries of aviation gas, fuel, and oil to the grantee and non-transport operations and other activities incidental thereto;
>
> 2. All taxes, including compensating taxes, duties, charges, royalties, or fees due on all importations by the grantee of aircraft, engines, equipment, machinery, spare parts, accessories, commissary and catering supplies, aviation gas, fuel, and oil, whether refined or in crude form and other articles, supplies, or materials; provided, that such articles or supplies or materials were imported for the use of the grantee in its transport and transport operations and other activities incidental thereto and are not locally available in reasonable quantity, quality, or price;"(Emphasis supplied.)[17]

This determination of the identity of the taxpayer designated by law is pivotal as the NIRC[18] provides that it is only the taxpayer who "has the legal personality to ask for a refund in case of erroneous payment of taxes."[19]

The determination of this question is the underpinning of which the case could be settled. If petitioner is not the proper party to apply for the refund of excise taxes paid, then it would be useless to proceed

[17] En Banc Docket, pp.56-57.
[18] Section 204
[19] G.R. No. 180909, January 19, 2011.

further on. It would not make any sense to proceed to try a case when petitioner had no standing to pursue it.

As early as the 1960's, the Supreme Court has ruled that the proper party to question, or to seek a refund of, an indirect tax, is the statutory taxpayer, or the person on whom the tax is imposed by law and who paid the same, even if he shifts the burden thereof to another.[20]

In the *Silkair* cases,[21] petitioner Silkair (Singapore) Pte, Ltd. (*Silkair*), filed with the BIR a written application for the refund of excise taxes it claimed to have paid on its purchase of jet fuel from Petron.

In the first *Silkair* case, the Court held:

> **"The proper party to question, or seek a refund of, an indirect tax is the statutory taxpayer, the person on whom the tax is imposed by law and who paid the same even if he shifts the burden thereof to another.** Section 130 (A) (2) of the NIRC provides that "[u]nless otherwise specifically allowed, the return shall be filed and the excise tax paid by the manufacturer or producer before removal of domestic products from place of production." Thus, Petron Corporation, not Silkair, is the statutory

[20] *Silkair (Singapore) Pte, Ltd. v. Commissioner of Internal Revenue*, G.R. No. 173594, February 6, 2008, 544 SCRA 100, 112; J.C. Vitug and E.D. Acosta, *Tax Law and Jurisprudence*, 317 (2006), citing *Commissioner of Internal Revenue v. American Rubber Company and Court of Tax Appeals*, 124 Phil. 1471 (1966); *Cebu Portland Cement Co. v. Collector of Internal Revenue*, 134 Phil. 735 (1968).
[21] *Silkair (Singapore) Pte, Ltd. v. Commissioner of Internal Revenue*, G.R. No. 173594, February 6, 2008, 544 SCRA 100 and *Silkair (Singapore) Pte, Ltd. v. Commissioner of Internal Revenue*, G.R. Nos. 171383 and 172379, November 14, 2008, 571 SCRA 141.

> taxpayer which is entitled to claim a refund based on Section 135 of the NIRC of 1997 and Article 4(2) of the Air Transport Agreement between RP and Singapore.
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> **Even if Petron Corporation passed on to Silkair the burden of the tax, the additional amount billed to Silkair for jet fuel is not a tax but part of the price which Silkair had to pay as a purchaser."** (Emphasis and underscoring supplied.)

Citing the above case, the second *Silkair* case was promulgated a few months after the first, and stated:

> "The issue presented is not novel. In a similar case involving the same parties, this Court has categorically ruled that "the proper party to question, or seek a refund of an indirect tax is the statutory taxpayer, the person on whom the tax is imposed by law and who paid the same even if he shifts the burden thereof to another." The Court added that "even if Petron Corporation passed on to Silkair the burden of the tax, the additional amount billed to Silkair for jet fuel is **not a tax but part of the price** which Silkair had to pay as a purchaser."

In the most recent case of Silkair v. CIR,[22] involving the same parties and same cause of action, but involving a different tax period, the Supreme Court reiterated their previous rulings and stated that although the NIRC provides that petroleum products sold to international carriers like Silkair, are exempted from excise tax, nonetheless, it is the statutory taxpayer who has the right to claim a refund for the payment of excise tax.

[22] G.R. No. 184398, February 25, 2010.

Like the petitioner in the instant case, Silkair maintained that it is the proper party to claim for refund or tax credit of excise taxes since it is the entity which was granted the tax exemption and which made the erroneous tax payment. It also did assert that the tax exemption, granted to it as a buyer of a certain product, is a personal privilege which may not be claimed or availed of by the seller. Silkair submitted that since it is the entity which actually paid the excise taxes, then it should be allowed to claim for a refund or tax credit.

The Supreme Court had already put to rest the issue of whether petitioner is the proper party to claim for a refund or tax credit of excise taxes it allegedly paid on its aviation fuel purchases in the earlier case of *Silkair (Singapore) Pte, Ltd. v. Commissioner of Internal Revenue*.[23] The Supreme Court had categorically held that the seller Petron, and not Silkair, is the proper party to question, or seek a refund of, an indirect tax, to wit:

> "The proper party to question, or seek a refund of, an indirect tax is the statutory taxpayer, the person on whom the tax is imposed by law and who paid the same even if he shifts the burden thereof to another. Section 130 (A) (2) of the NIRC provides that "[u]nless otherwise specifically allowed, the return shall be filed and the excise tax paid by the manufacturer or producer before removal of domestic products from place of production." Thus, Petron Corporation, not Silkair, is the statutory

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[23] G.R. No. 173594, February 06, 2008.

taxpayer which is entitled to claim a refund based on Section 135 of the NIRC of 1997 and Article 4(2) of the Air Transport Agreement between RP and Singapore.

Even if Petron Corporation passed on to Silkair the burden of the tax, the additional amount billed to Silkair for jet fuel is not a tax but part of the price which Silkair had to pay as a purchaser."

Moreover, this Court held in *Philippine Acetylene Co., Inc. v. Commissioner of Internal Revenue*,[24] as affirmed by the Supreme Court in the 2010 Silkair Case:

"Even if the consumers or purchasers ultimately pay for the tax, they are not considered the taxpayers. The fact that Petron, on whom the excise tax is imposed, can shift the tax burden to its purchasers does not make the latter the taxpayers and the former the withholding agent.

Petitioner, as the purchaser and end-consumer, ultimately bears the tax burden, but this does not transform petitioner's status into a statutory taxpayer."

We quote once again Revenue Regulations No. 3-2008 (RR 3-2008), which provides that:

"Subject to the subsequent filing of a claim for excise tax credit/refund or product replenishment, all manufacturers of articles subject to excise tax under Title VI of the NIRC of 1997, as amended, shall pay the excise tax that is otherwise due on every removal thereof from the place of production that is intended for exportation or sale/delivery to international carriers or to tax-exempt entities/agencies.' **The Department of Finance and the BIR recognize the tax exemption granted to international carriers <u>but they consistently adhere to the view that manufacturers of articles subject to excise tax are the</u>**

[24] G.R. No. L-19707, August 17, 1967.

> **statutory taxpayers that are liable to pay the tax, thus, the proper party to claim any tax refunds.**" (Emphasis supplied)

Based on the foregoing discussion, it is clear that the proper party to question, or claim a refund or tax credit of an indirect tax is the statutory taxpayer, which is Caltex in the instant case, as it is the company on which the tax is imposed by law and which paid the same even if the burden thereof was shifted or passed on to petitioner. It bears stressing that even if Caltex shifted or passed on to petitioner the burden of the tax, the additional amount which petitioner paid is not a tax but a part of the purchase price which it had to pay to obtain the goods.

Being an indirect tax, the payment of the excise tax is the direct liability of the manufacturer or producer of the petroleum products. As petitioner is not the statutory taxpayer, it is not entitled to claim a refund of excise taxes paid. Time and again, when an excise tax on petroleum products is added to the cost of goods sold to the buyer, it is no longer a tax but becomes part of the price which the buyer has to pay. Moreover, petitioner cannot seek reimbursement for its alleged erroneous payment of the excise tax since it is neither the entity required by law nor the entity statutorily liable to pay the said tax.

Time and again, it has been held that tax refunds are in the nature of tax exemptions which represent a loss of revenue to the government. 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.[25] Such exemptions must be strictly construed against the taxpayer, as taxes are the lifeblood of the government.

Further, as held by the Supreme Court in the 2010 Silkair case, this calls for the application of the doctrine, *stare decisis et non quieta movere*. Follow past precedents and do not disturb what has been settled. Once a case has been decided one way, any other case involving exactly the same point at issue, as in the instant case, should be decided in the same manner.

On whether LOI 1483 withdrew the tax exemption previously granted to petitioner and covers the instant case, this is answered affirmatively. Once again, the Court takes judicial notice of BIR Ruling

[25] *Commissioner of Internal Revenue v. Solidbank Corporation*, 462 Phil. 96, 131-132 (2003).

No. 013-99 dated January 29, 1999, wherein the following are stated, viz.:

> **"that the wordings of LOI No. 1483 is very clear that the tax-exemption privilege being withdrawn refers specifically to the purchase of domestic petroleum products by PAL for use in its domestic operations; that it does not include purchases from abroad or foreign countries**; and that it is for this reason that the Bureau of Customs does not impose any tax or customs duties on arrivals of petroleum products **imported or purchased by PAL from abroad."** (Emphasis supplied)

A perusal of the interpretation of the Commissioner, what is exempted from payment of tax are purchases made by petitioner from abroad or foreign countries. LOI 1483 made it clear that the exemption from payment of taxes on the purchase of domestic petroleum products made by petitioner for its domestic operation is already withdrawn. Thus, petitioner can no longer invoke its exemption privileges previously granted by PD 1590 upon it as it was subsequently withdrawn by LO 1483.

The issue on sufficiency of documentary evidence to prove claim for a refund/issuance of tax credit certificate is thus rendered moot and academic.

Petitioner argues that its claim for issuance of a tax credit certificate is properly supported by the documentary evidence presented before the Court and that the Excise Tax Returns were timely filed by Caltex.

Petitioner elucidates that the difference in the amount of P23,855.00 between the amount of Claim for Tax Refund (P2,952,037.90) *vis-a-vis* the amount as reflected in the Excise Tax Returns (P2,975,892.90) is attributable to the fact that in the Excise Tax Returns, Caltex paid for the excise taxes corresponding to fuel oils sold to petitioner and another customer, LBOrendain. Petitioner further asserts that the difference in the amount above-cited pertains to excise taxes attributable to LBOrendain in the total volume of 6,500 liters of fuel oils.

While we agree with petitioner that a parallel review of the documentary evidence presented before this Court reveals that Caltex indeed filed Excise Tax Returns and paid excise taxes pertaining to petitioner's domestic purchase of imported Jet A-1 fuel, albeit Caltex late filing of Excise Tax Returns, We hold that the issue on sufficiency of supporting documents to prove petitioner's claim for a tax refund/credit is rendered moot and academic as We have sufficiently discussed and ruled that (a) petitioner is no longer exempted from payment of excise tax pertaining to its domestic purchase of petroleum products from Caltex in view of LOI No. 1483 dated October

31, 1985 which partially amended its charter, PD No. 1590; and (b) it has no legal personality to file claim for a tax refund/credit of indirect taxes, *i.e.* excise tax, considering that only the statutory taxpayer is the proper party to question, or seek a refund of an indirect tax.

In fine, petitioner cannot claim for a tax refund/credit of excise taxes of its purchase of imported Jet A-1 fuel from Caltex on July 24 to 28, 2004 is hereby denied.

WHEREFORE, the instant petition is hereby **DENIED**. The subject Decision dated June 30, 2009 and Resolution dated January 14, 2010 by this Court's former Second Division in CTA Case No. 7508, are **AFFIRMED**. No pronouncement as to costs.

SO ORDERED.

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

WE CONCUR:

(on wellness leave)
ERNESTO D. ACOSTA
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

(on wellness leave)
CAESAR A. CASANOVA
Associate Justice

OLGA PALANCA-ENRIQUEZ
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

AMELIA R. COTANGCO-MANALASTAS
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 among the members of the Court En Banc before the case was assigned to the writer of the opinion of the Court En Banc.

JUANITO C. CASTAÑEDA, JR.
Acting Presiding Justice