REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

****

ALCAN PACKAGING STARPACK CORPORATION (formerly STARPACK PHILIPPINES CORPORATION)
Petitioner,

C.T.A. AC NO. 17

Members:

\- versus -

ACOSTA, *Chairperson*
BAUTISTA, and
CASANOVA, *JJ.*

THE TREASURER OF THE CITY OF MANILA,
Respondent.

Promulgated:

SEP 11 2006, 1:00 PM

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DECISION

CASANOVA, C., J.:

This is a Petition for Review filed before this Court on October 21, 2005, pursuant to Section 11 of Republic Act No. 1125, as amended by Republic Act No. 9282, in relation to Rule 42 of the 1997 Rules of Court, seeking to annul or set aside the Decision and Order rendered by Judge Augusto T. Gutierrez of Branch 47 of the Regional Trial Court of Manila, in the case entitled *"Starpack Philippines Corporation vs. The Treasurer of the City of Manila, Civil Case No. 01-102097"*, dated April 28, 2005 and September 8, 2005, respectively, which disallowed petitioner's claim for refund in the amount of P4,527,594.76. Petitioner prayed that it be declared not liable for business taxes under Section 21 of the City of Manila's Revenue Code having already paid business taxes under Section 14 thereof and be refunded the amount of P4,527,594.76. It further prayed that:

a. Ordinance Nos. 7988 and 8011 be declared void for failure to comply with the procedural and substantive rules for their effectivity; thus, the business taxes paid under these ordinances amounting to P728,845.62 be refunded to petitioner. Or as an alternative thereof:

   (1) Section 14 of Ordinance Nos. 7988 and 8011 be declared void for exceeding the maximum limits set by the Local Government Code in imposing business taxes;

   (2) the retroactive implementation of Ordinance Nos. 7988 and 8011 be declared illegal; and

   (3) the respondent be ordered to refund to petitioner all taxes paid under Section 14 of Ordinance Nos. 7988 and 8011, in the amount of P728,845.62 covering the taxable years 2000 and 2001.

The facts as culled from the records of the case are as follows:

Petitioner, Alcan Packaging Starpack Corporation, is a domestic corporation duly organized under the laws of the Philippines with principal office address at Km. 22, Bo. Mapandan, Ortigas Avenue Extension, Cainta, Rizal while respondent, the Treasurer of the City of Manila, is tasked with the implementation of the City's Revenue Code, as well as the collection and assessment of business taxes, license fees and permit fees within the City.

For the period beginning fourth quarter of 1999 to the third quarter of 2001, petitioner paid business taxes under Section 21 of the Manila Revenue Code (MRC) in the amount of P4,527,594.76 as evidenced by official receipts issued to it, as follows:[1]

Quarter Covered	**Amount**	**Date Paid**	**OR No.**
4th Quarter 1999	530,949.92	18 Oct. 1999	199411
1st Quarter 2000	623,973.08	14 Jan. 2000	019388
2nd Quarter 2000	623,973.08	18 Apr. 2000	012072
3rd Quarter 2000	623,973.08	18 Jul. 2000	092394

[1] Annexes C, D, E, F, G, H, I & J of the Petition for Review

4th Quarter 2000	623,973.08	19 Oct. 2000	131108
1st Quarter 2001	500,250.84	20 Jan. 2001	139499
2nd Quarter 2001	500,250.84	19 Apr. 2001	202648
3rd Quarter 2001	500,250.84	18 Jul. 2001	189474

The City of Manila collects business taxes from petitioner on the basis of Sections 14 & 21 of the MRC. However, the rates imposed under these Sections were amended through the issuance of Ordinance Nos. 7988 and 8011, approved by the City Mayor of Manila in the years 2000 and 2001, respectively.

On the bases that respondent had unlawfully collected the business taxes under Section 21 of the MRC which amounts to double taxation, as well as, under the increased rates which arose from the amendments to Sections 14 and 21 of the MRC by Ordinance Nos. 7988 and 8011, petitioner, on September 27, 2001, filed with the City Treasurer its claim for refund of the alleged excess payments of business taxes in the amounts of P4,527,594.76 and P728,845.62 covering the taxable years 2000 and 2001.

Having received no reply from the respondent, petitioner, on October 17, 2001, then filed a Petition for Refund before the Regional Trial Court of Manila. In her Comment, respondent submitted that there is no double taxation when the City collected from petitioner business taxes pursuant to Sections 14 and 21 of the MRC. Further, the rates prescribed under the amendments were issued within the powers of the City to impose.

After the pre-trial conference, both parties were directed to submit their respective memorandum considering that the issues raised were purely legal in nature, to wit:

a. Whether or not respondent legally collected business taxes under Section 21 of the Manila Revenue Code;

b. Whether or not petitioner is entitled to refund;

c. Whether or not Ordinance Nos. 7988 and 8011 of Manila are valid and enforceable for lack of or defective publication requirements; and

d. Whether or not petitioner is barred from questioning the constitutionality of Section 21 of the Manila Revenue Code and

Ordinance Nos. 7988 and 8011.

In the assailed Decision of Judge Augusto T. Gutierrez of Branch 47 of the RTC of the City of Manila, petitioner's claim for refund was disallowed on the findings that there is no double taxation because unlike the tax imposed on Section 14 of the MRC, the tax under Section 21 of the same Code is a tax not on the petitioner as a manufacturer, but is rather a tax on the end-users of its products. Further, the lower court ruled that Ordinance Nos. 7988 and 8011 have substantially complied with the publications requirements under Republic Act No. 409 or the Revised Charter of Manila. Petitioner's Motion for Reconsideration filed on June 7, 2005 was likewise denied through the lower court's Order dated September 8, 2005.

Hence, this petition filed on October 21, 2005 based on the following grounds:

1. The enforcement of Section 21 of the City of Manila's Revenue Code against petitioner constitutes double taxation prohibited by law in view of taxes collected by the City and paid by petitioner under Section 14 of the Revenue Code. Thus, all taxes paid by petitioner to the City on the basis of Section 21 should be immediately refunded; and

2. Ordinance Nos. 7988 and 8011, amending the City's Revenue Code, violated the procedural and substantive rules of taxation for their effectivity and implementation; thus, all taxes collected by the City and paid by petitioner on the basis of these Ordinances should likewise be refunded.

At the outset, petitioner submits that Section 21 of the MRC is not in itself invalid. Under Section 143 of the Local Government Code (LGC), which section is the basis for the creation of Sections 14 and 21 of the MRC, the City has the authority to impose business, excise, value-added, and percentage taxes. However, the enforcement of Section 21 of the MRC against petitioner constitutes double taxation which is prohibited by law since petitioner is already paying business taxes under Section 14 of the same Code. It is noteworthy to emphasize that Section 14 takes root in Section 143(a) of the LGC while Section 21 was derived from Section 143(h) of the same LGC. In this regard, the City cannot impose the same tax on a business already subject to taxes under Section 143(a) of the LGC considering that under Section 143(h), a specific proviso *"not otherwise specified in the preceding paragraphs"* is clear. Applied to the City's Revenue Code, the City cannot therefore enforce Section 21 over businesses already subject to the business tax under Section 14.

Petitioner argues that Section 14 of the MRC imposes a tax on the manufacturer of goods, among others. On the other hand, Section 21 of the MRC imposes a tax on businesses and articles of commerce subject to excise, value-added and percentage taxes under the National Internal Revenue Code (NIRC) of 1997. Accordingly, it is noted under the said section, that the businesses or articles of commerce may also be subject to business taxes as manufacturer under Section 14 considering that under the said section, no distinction is made between businesses which are and are not subject to excise, value-added or percentage taxes under the NIRC. It is precisely this reason why Section 143(h) of the LGC specifically puts the proviso *"not otherwise specified in the preceding paragraphs"*.

Petitioner maintains that to enforce both Sections 14 and 21 of the MRC against it is clearly a case of double taxation. Sections 14 and 21 are both local taxes, imposed on the same business activity by only one public authority and enforced within the same taxing jurisdiction for the purpose of raising revenues for the City, which accrue and become due on the same taxing period.

Petitioner further questions the conclusion arrived at by the lower court when it ruled that the tax under Section 21 of the MRC is a different tax imposed on the petitioner for the same taxes the end-users of the products as opposed to the tax imposed under Section 14 of the MRC which is a tax directly on the business of the petitioner. According to the trial court, petitioner in this case is just a withholding agent of the City of Manila as the tax is an indirect tax upon the end-users. Petitioner disagrees. It posits that Section 21 of the MRC is actually a tax on the manufacturer and not on the end-users for to interpret the portion of

Section 21 according to the findings of the lower court would result in absurdity.

As regards the second assigned ground for this petition, petitioner contends, among others, that Ordinance Nos. 7988 and 8011 failed to comply with the publication requirements pursuant to Section 188 of the LGC, which provides that:

> **SEC. 188. Publication of Tax Ordinances and Revenue Measures.** - Within ten (10) days after their approval, certified true copies of all provincial, city and municipal tax ordinances and revenue measures shall be published in full for three (3) consecutive days in the newspaper of general circulation: Provided however, That in provinces, cities and municipalities where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

Petitioner asserts that Ordinance No. 7988 was published only on May 22 and 24, 2000 in the Philippine Post and Manila Standard, respectively, which is contrary to the above quoted provision of law. Hence, in effect, Ordinance No. 7988 cannot be considered as having taken effect. Moreover, Ordinance No. 7988 was already declared null and void by the Department of Justice in its Resolution dated August 17, 2000 in the case encaptioned The Coca-Cola Bottlers Phils. vs. The City Mayor and the City Council of Manila.

On the other hand, Ordinance No. 8011 cannot likewise take effect for its failure to comply with the three (3) consecutive days publication as required by law. Ordinance No. 8011 was published on February 28, 2001 in Malaya, March 1, 2001 in The Manila Standard, and March 8, 2001 in the Pinoy Times. Clearly, the three published dates cannot be considered as consecutive days.

Further, even assuming that Ordinance No. 7988 had satisfactorily complied with the publication requirements, petitioner submits that the same cannot impose taxes which exceed the limit of the City's taxing power under Section 151 of the LGC. Under the said section, the rates that the City of Manila may levy cannot exceed fifty percent (50%) of the maximum rates allowed for provinces and municipalities as provided for by law. With the amendments brought about by Ordinance No. 7988, a comparison of the rates imposed under the said Ordinance and the limit set forth under the LGC, would readily show that the rates under the former exceeds the limits.

Lastly, Ordinance No. 8011 failed to comply with Section 166 of the LGC which provides that the accrual of a new tax ordinance shall be on the "first (1st) day of the quarter next following the effectivity of the ordinance imposing such new levies or rates." When Ordinance No. 8011 took effect on March 23, 2001, with the assumption that it had satisfactorily complied with the publication requirements, it should have started to accrue only on April 1, 2001 and not on January 1, 2001, as what the ordinance and the City implemented. Moreover, Ordinance No. 8011 went beyond the limits of the LGC when it amended Section 14 by imposing fixed amounts of tax in addition to the percentage tax already imposed under the LGC.

For her part, respondent, in her Comment, submits that the imposition under Section 21 of the MRC is allowed under Section 143 in relation to Section 151 of the Local Government Code of 1991, the only limitation is that found under Section 143(h) of the same Code. The Manila Revenue Code, as amended, imposed upon petitioner under Section 14 a tax on its business while Section 21 is in the concept of an indirect tax upon the end-users of the goods and services of the business. The tax spoken under the latter represents additional amounts added by the business establishments to the basic prices of its goods and services which are paid by the end-users to the business establishments. It is actually not a tax on the business of the petitioner but a tax on the end-users. It is paid by the end-users to the petitioner and petitioner is charged with the obligation to remit the same to the City of Manila, being merely a withholding agent thereof pursuant to Section 21 of the MRC.

Thus, Sections 14 and 21 of the MRC obviously, pertain to different objects of tax. A manufacturer's tax under Section 14 is distinct and different from the imposition under Section 21 of tax on businesses subject to the excise, value-added or percentage taxes. As double taxation means the taxing of the same property twice when it should be taxed only once, there is no double taxation in this case.

As regards the issue of publication, respondent asserts that the same has been substantially complied with, citing the case of Allied Thread Co., Inc. vs. City Mayor of Manila, 133 SCRA 338, wherein the Supreme Court underscored the necessity of informing the public of the existence of a tax ordinance either through the newspapers or posting on public premises. Accordingly, this instant case is above what the Supreme Court had resolved considering that Ordinance No. 7988 was published four times stringently in two newspapers of general circulation. Clearly, in the absence of a repealing ordinance by the City, or by a decision of the Court decreeing the invalidity of the subject ordinances, Ordinance Nos. 7988 and 8011 are presumed to be valid and legal in their entirety.

Additionally, respondent contends that this instant petition was not only filed out of time, but is flawed for its failure to state a valid cause of action, pursuant to Section 195 of the LGC. The said provision of law is explicit, the assessment at bar had become final and executory thus conclusive and unappealable.

This case basically revolves on the legal issue of double taxation and the validity of Ordinance Nos. 7988 and 8011.

As regards the issue of double taxation, this Court agrees with petitioner.

Sections 151 and 143 of the Local Government Code, from which Sections 14 and 21 of the Manila Revenue Code emanated, provide thus:

> **SEC. 151. Scope of Taxing Powers**. – Except as otherwise provided in this Code, the city may levy the taxes, fees, and charges which the province or municipality may impose: Provided, however, That the taxes, fees and charges levied and collected by highly urbanized and independent component cities shall accrue to them and distributed in accordance with the provisions of this Code.
>
> The rates of taxes that the city may levy may exceed the maximum rates allowed for the province or municipality by not more than fifty percent (50%) except the rates of professional and amusement taxes.
>
> **SEC. 143. Tax on Business**. - The municipality may impose taxes on the following businesses:

(a) On manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature, in accordance with the following schedule:

x x x x x x x x x

(h) On any business, not otherwise specified in the preceding paragraphs, which the sanggunian concerned may deem proper to tax: Provided, That on any business subject to the excise, value-added or percentage tax under the National Internal Revenue Code, as amended, the rate of tax shall not exceed two percent (2%) of gross sales or receipts of the preceding calendar year.

The sanggunian concerned may prescribe a schedule of graduated taxes but in no case to exceed the rates prescribed herein.

Likewise, Sections 14 and 21 of the Manila Revenue Code provide:

Section 14. - Tax on Manufacturers, Assemblers and other Processors. - There is hereby imposed a graduated tax on manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits, and wines and manufacturers of any article of commerce of whatever kind or nature, in accordance with the following schedule: x x x

Section 21. - Tax on Business Subject to the Excise, Value-added or Percentage Taxes Under the NIRC. – On any of the following businesses and articles of commerce subject to the excise, value-added or percentage taxes under the National Internal Revenue Code hereinafter the NIRC, as amended, a tax of fifty percent (50%) of one percent (1%) per annum on the gross sales or receipts of the preceding calendar year is hereby imposed:

A) On persons who sell goods and services in the course of trade or business; and those who import goods whether for business or otherwise, as provided for in sections 100 to 103 of the NIRC as administered and determined by the Bureau of Internal Revenue pursuant to pertinent provisions of said code.

Evidently, from the foregoing, both Sections 14 and 21 of the MRC took their root in only one provision of the LGC, that is, Section 143. It is noteworthy to stress that under Section 143 of the LGC, the business tax which may be imposed on "any business", comes with the proviso **"not otherwise specified in the preceding paragraphs"**, which could only mean that the municipality, or the city for that matter, shall only impose the tax in either one of the paragraphs but definitely not both. When the City of Manila imposed through Sections 14 and 21 of their Revenue Code both taxes, such was clearly contrary to the express mandate of Section 143(h) of the LGC. It is a well-established rule that rules and regulations implementing the provisions of the law cannot go beyond what the law is.

Moreover, a close scrutiny of these Sections reveals that Section 14 is a tax on the manufacturers, assemblers and other processors, while Section 21 is a business tax on persons who sell goods and services in their trade or business, and those who import goods whether for business or otherwise. Thus, there is no merit in the argument that the tax under Section 14 is a tax on business while the tax under Section 21 is a tax on the end-users or on the persons paying for the services and not on the business itself. Otherwise, if it is the person paying for the goods who will be taxed, then the activity that is being taxed is the purchase of the goods. However, Section 21 is definitely a tax on the business subject to excise, value-added or percentage tax and not on the "purchasing power" of the buyer, which is not a business activity.

A "manufacturer" is defined in Section 131 (o) of the LGC as that which "*includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any raw material or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it would not have been put in its original condition, or who by any process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce it to a marketable shape or prepare it for any of the use in the industry, or who by any process, combines any such raw material or manufactured or partially manufactured products with other materials or products of the same or different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured products in their original condition could not have* *been put and who in addition, alters such raw material or manufactured or partially manufactured products or combines the same to produce such finished products for the purpose of their sale or distribution to others and not for his own use or consumption."* Based on this definition, a manufacturer essentially sells its goods for a fee. And as such manufacturer, petitioner was made liable to pay the tax under Section 14 of the MRC. Additionally, petitioner was likewise taxed under Section 21 of the MRC for "selling its goods in the course of its trade or business". Double taxation, in its strict sense, means:

a. taxing twice
b. by the same taxing authority
c. within the same jurisdiction or taxing district;
d. for the same purpose;
e. in the same taxing period; and
f. for some of the property in the territory.

In the present case, petitioner was taxed twice for its sale of goods in the course of its trade or business, by the same taxing authority for the same taxing period and for the same purpose of raising revenue for the city and regulating the conduct of the business, which is clearly a case of double taxation.

In the case of **Commissioner of Internal Revenue vs. Solidbank Corporation, G.R. No. 148191, November 25, 2003,** the Highest Tribunal ruled that "Double taxation means taxing the same property twice when it should be taxed only once; that is x x x taxing the same person twice by the same jurisdiction for the same thing." It may be that double taxation is not prohibited, however, it becomes "obnoxious" where the taxpayer is made to pay twice for the same tax for the benefit of the same governmental entity or by the same jurisdiction for the same purpose. **(Pepsi-Cola Bottling Company of the Philippines vs. Municipality of Tanauan, Leyte, et al., L-31156, February 27, 1976)**

As regards the issue on the validity of Ordinance Nos. 7988 and 8011, this Court still finds for the petitioner.

The nature of the state's power to tax is two-fold. It is inherent in nature being an attribute of sovereignty, and it is legislative because it involves the promulgation of rules and regulations as regards the amount, person liable, entity authorized to collect, and the time to pay and collect the tax. And it is with the latter nature that the state prescribes sets of rules to follow because of the fact that without taxes, a state may not be able to meet its purpose thereby subjecting its existence to danger.

Thus, no matter how unlimited the power to tax is, the imposition of a tax cannot be declared valid if it is illegal and works to prejudice the taxpayer's property. It is a requirement that administrative taxing authorities act within their scope of taxing power which must be exercised reasonably and in accordance with the prescribed procedures as may be provided for by law.

Section 188 of the Local Government Code provides for the publication requirement of tax ordinances before its effectivity. To wit:

> **SEC. 188. Publication of Tax Ordinances and Revenue Measures.** - Within ten (10) days after their approval, certified true copies of all provincial, city and municipal tax ordinances or revenue measures shall be published in full for three (3) consecutive days in a newspaper of local circulation: Provided, however, that in provinces, cities and municipalities where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places."

From the foregoing, it is a mandatory requirement for the enactment of a valid tax ordinance or revenue measure, that it complies with the publication requirements. The law uses the word "shall" which connotes an imperative and indicates the mandatory character of the statute. Thus, when the law requires that a tax ordinance be published in full for three (3) consecutive days, want of such requirement may work to the ineffectivity of the tax ordinance. The rationale behind this requirement is drawn from the fact that taxpayer's constitutional right to be informed on matters of their concern is to be given substance and reality. More so if the subject ordinance is a tax ordinance considering that the same is a special burden upon the taxpayer. It is but logical that before one's property may be taken away, he be properly informed of the basis in law for such deprivation of property. This is a requirement of due process.

It is a fundamental rule in taxation that due process should be observed before imposing and collecting a tax. This basic principle applies not only to the national government, but more so to the local governments.

In this instant case, Ordinance No. 7988 was published for two (2) days, May 22 and 24, 2000 in the Philippine Post and Manila Standard, respectively. Ordinance No. 8011 was published on February 28, March 1 and March 8, 2001 in the Malaya, Manila Standard, and Pinoy Times. Clearly, both Ordinances failed to comply with the mandatory requirement of publication, hence, both cannot be considered as having taken effect. Failure on the part of the City of Manila to comply with the mandatory requirement of publication cannot work to deprive the petitioner of its right to due process.

Respondent also argues that the assessment at bar had already become final and executory for failure of the petitioner to file a written protest or contest the assessment made by the City Treasurer in accordance with Section 195 of the Local Government Code.

This case does not involve an assessment but a claim for refund of taxes paid. Therefore, the allegation of the respondent is baseless. Section 195 of the Local Government Code provides:

> SEC. 195. *Protest of Assessment.* – When the local treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests, and penalties. Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the local treasurer contesting the assessment; otherwise, the assessment shall become final and executory. xxx

Verily, by the very title alone, the above provision pertains to protests on the assessment/s issued by the local treasurer against a taxpayer who has been found to have not paid its correct taxes, fess, or charges. As the present case does not involve an assessment but a claim for refund of excess tax payments, the same definitely does not apply.

Respondent further insists that pursuant to Section 187 of the Local Government Code, the petitioner should have questioned the constitutionality of Section 21 of the Manila Revenue Code to the Secretary of Justice before a petition to a court of competent jurisdiction was resorted.

Again, respondent's argument is misplaced. Petitioner categorically admitted that Section 21 of the Manila Revenue Code is not in itself invalid. It only appealed to the court of competent jurisdiction questioning its tax liability under both Sections 14 and 21 of the same Code. It is not asking for an exemption. It is only asking for a refund of over-paid taxes. And for this, respondent avers that petitioner's claim for refund was made beyond the two-year period allowed by Section 196 of the Local Government Code considering that petitioner's claim for refund was filed only on October 17, 2003 thereupon referring to Annex L of the Petition for Review. However, the said document clearly shows that it was filed on October 17, 2001, hence, well within the period prescribed by law since the payment for the fourth quarter of 1999 was made on October 18, 1999.[2]

WHEREFORE, in view of the all foregoing, this Petition for Review is hereby **GRANTED**. The Decision of the Regional Trial Court dated April 28, 2005 and Order dated September 8, 2005 are hereby **SET ASIDE** and Ordinance Nos. 7988 and 8011 are hereby **DECLARED INEFFECTIVE** for failure to comply with the mandatory requirement of publication.

Accordingly, respondent, the Treasurer of the City of Manila, is hereby: a) **ORDERED TO REFUND** to petitioner the total amount of **FOUR MILLION FIVE HUNDRED TWENTY SEVEN THOUSAND FIVE HUNDRED NINETY FOUR AND 76/100 PESOS (P4,527,594.76)** representing petitioner's erroneously paid local business

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[2] Annex C, Petition for Review

taxes for the 4th Quarter of taxable year 1999, all the four quarters of taxable year 2000 and the first three quarters of taxable year 2001; b) **ORDERED TO REFUND** the amount of **SEVEN HUNDRED TWENTY EIGHT THOUSAND EIGHT HUNDRED FORTY FIVE AND 62/100 PESOS (P728,845.62)** representing petitioner's excess payment of local business taxes pursuant to Ordinance Nos. 7988 and 8011;[3] and c) **ORDERED TO DESIST** from further imposing business taxes under Section 21(A) of the Manila Revenue Code and additional taxes under Section 14 of Ordinance Nos. 7988 and 8011.

SO ORDERED.

CAESAR A. CASANOVA
Associate Justice

WE CONCUR:

ERNESTO D. ACOSTA
Presiding Justice

LOVELL R. BAUTISTA
Associate Justice

[3] See Annexes A-7 to A-10, Petition for Review

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's Division.

ERNESTO D. ACOSTA
Presiding Justice
Chairperson, First Division