CTA Form No. 8

22-000543-0067

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CTA CASE NO. 11020

MD PANABO AGRI-VENTURES, INC.,
Petitioner,

- versus -

NOTICE OF DECISION

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

ATTY. SYLVIA R. ALMA JOSE
ATTY. AYESHA HANIA B. GUILING-MATANOG
ATTY. KARL KENNY M. RAMO
Bureau of Internal Revenue
Room 703, Litigation Division, BIR National Office Building
Sen. Miriam P. Defensor-Santiago Avenue
Diliman, Quezon City

AQUENDE ANIAG QUE & ASSOCIATES
Unit 2302, Corporate Center
139 Valero Street, Salcedo Village
Brgy. Bel-Air, 1200 Makati City

GREETINGS:

You are hereby notified by these presents that on **April 21, 2026,** a Decision was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **April 22, 2026.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

MD PANABO AGRI-VENTURES, INC., *Petitioner*,	**CTA CASE NO. 11020**
	Members:
- versus -	**BACORRO-VILLENA**, *Acting Chairperson, and* **CUI-DAVID**, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent*.	Promulgated: APR 21 2026; 3:40 PM

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DECISION

CUI-DAVID, J.:

Before the Court is a *Petition for Review* filed by petitioner MD Panabo Agri-Ventures, Inc. (Petitioner) on November 3, 2022, seeking the reversal and setting aside of the VAT Refund Notice dated June 6, 2022 issued by respondent Commissioner of Internal Revenue (Respondent), which denied in full petitioner's value-added tax (VAT) refund application in the amount of ₱6,826,796.73, covering the period from January 1, 2020 to December 31, 2020.

THE PARTIES

Petitioner, MD Panabo Agri-Ventures, Inc., is a corporation duly organized and existing under and by virtue of Philippine laws, with principal office at Brgy. Kasilak, Panabo City, Davao del Norte, and a branch office at Marsman-Drysdale Bldg., 2246 Pasong Tamo, Makati City.[1] It is also registered with Bureau of Internal Revenue (BIR) as a VAT-taxpayer under Taxpayer's Identification Number (TIN) 005-211-258.[2]

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[1] Docket – Vol. I, pp. 88-99, Exhibit "P-2"; 124, Exhibit "P-11"; 125-130, Exhibit "P-12".

[2] *Id.* at 100, Exhibit "P-3".

Respondent, the Commissioner of Internal Revenue (CIR), is the public officer duly authorized to decide cases involving claims for tax refund pursuant to Section 112(C) of the National Internal Revenue Code (NIRC).[3]

THE FACTS

On March 31, 2022, petitioner filed before the BIR – VAT Credit Audit Division (VCAD) an *Application for Tax Credits/Refunds* (BIR Form No. 1914),[4] seeking the refund or tax credit of input tax in the total amount of ₱6,826,796.73, for the period from January 1, 2020 to December 31, 2020.

The BIR then issued a *Tax Verification Notice* No. TVN201800190801 dated March 31, 2022, [5] informing petitioner that Revenue Officers Mary Ann B. Estacio and Kristine M. Albano were authorized to verify the supporting documents and/or pertinent records relative to its claim for VAT refund claim for the said period.

Thereafter, the VCAD issued a *Memorandum* dated May 19, 2022, [6] addressed to Assistant Commissioner for Assessment Service Maria Luisa I. Belen, recommending the approval of petitioner's VAT refund claim in the reduced amount of ₱5,924,229.73. However, disagreeing with the VCAD's findings, Head Revenue Executive Assistant Rosana P. San Vicente, in a *Memorandum* dated June 6, 2022,[7] recommended the denial in full of petitioner's claim.

Thus, the *VAT Refund Notice* dated June 6, 2022,[8] signed by Assistant Commissioner Maria Luisa I. Belen, denying in full petitioner's VAT refund application for the period January 1, 2020 to December 31, 2020, was issued and received by petitioner.[9]

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[3] *Id.* at 529, , *Joint Stipulation of Facts and Issues* (JSFI), Joint Stipulation of Facts , par. 1,
[4] BIR Records (Exhibit "R-6"), p. 194, Exhibit "P-15".
[5] *Id.* at 198, Exhibit "R-1".
[6] *Id.* at 282-285, Exhibit "R-3".
[7] *Id.* at 301-304, Exhibit "R-4".
[8] Docket – Vol. I, pp. 81-87, Exhibit "P-1"; BIR Records (Exhibit "R-6"), pp. 305-311, Exhibit "R-5".
[9] Docket – Vol. I, p. 529, JSFI, Joint Stipulation of Facts, par. 2.

PROCEEDINGS BEFORE THE COURT

On November 3, 2022, petitioner filed the present *Petition for Review.*[10]

On December 9, 2022, respondent filed a *Motion for Extension of Time to File Answer,*[11] which the Court granted in a Resolution[12] dated January 3, 2023. In the same Resolution, respondent was directed to transmit to the Court the entire *BIR Records* of the case.

On January 17, 2023, within the extended period granted by the Court, respondent filed his *Answer*[13] interposing that he denied petitioner's claim for refund due to its failure to substantiate the same at the administrative level. Hence, respondent prayed for the dismissal of the instant *Petition for Review.*

Also, in compliance with the Court's directive, respondent transmitted the *BIR Records* of the case,[14] consisting of seven (7) folders, on April 25, 2023.

The *Pre-Trial Conference* was initially set on June 22, 2023,[15] but was later reset to, and held on, September 28, 2023.[16] Prior thereto, the *Pre-Trial Brief for Petitioner* was filed on June 19, 2023,[17] while *Respondent's Pre-Trial Brief* was submitted on September 27, 2023.[18]

Meanwhile, on August 9, 2023, petitioner filed a *Motion for Leave of Court to Allow Substitution of Witness with Submission of Judicial Affidavit of Ms. Regine Agcito and Amended Pre-Trial Brief,*[19] along with the *Judicial Affidavit* of said witness and the *Amended Pre-Trial Brief.*[20] The said *Motion* was granted and noted by the Court in the *Order* dated August 11, 2023.[21]

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10 *Id.* at 6-42.
11 *Id.* at 296-298.
12 *Id.* at 301.
13 *Id.* at 302-310.
14 *Id.* at 324-326, Respondent's *Compliance with Manifestation* dated April 24, 2023,
15 *Id.* at 312 to 313, Notice of Pre-Trial Conference dated January 23, 2023.
16 *Id.* at 356, Notice of Resetting dated June 22, 2023; 474-474-B, 478-480, Minutes of hearing held on, and Order dated, September 28, 2023, respectively.
17 *Id.* at 333-354.
18 *Id.* at 468-471.
19 *Id.* at 362-366.
20 *Id.* at 367-381, 427-447.
21 *Id.* at 449.

On March 4, 2024, the parties submitted their *Joint Stipulation of Facts and Issues*,[22] which was approved by the Court in a Resolution dated March 19, 2024,[23] thereby terminating the *Pre-Trial*. The *Pre-Trial Order* was then issued on April 12, 2024.[24]

Trial thereafter ensued, during which petitioner presented the testimonies of the following witnesses: (1) Mr. Marlon D. Dumail,[25] petitioner's Information and Communication Technology Manager; (2) Mr. Joseph P. Basquina,[26] petitioner's Senior Accounting Staff; (3) Ms. Eden Ledres Miranda,[27] petitioner's Finance Services Director; and (4) Mr. Peter Raymond T. Santos,[28] the Court-commissioned Independent Certified Public Accountant (ICPA).[29]

On August 27, 2024, petitioner filed its *Formal Offer of Evidence*,[30] to which respondent filed his *Comment (to Petitioner's Formal Offer of Evidence)* on September 9, 2024.[31] In a Resolution dated November 15, 2024,[32] the Court admitted all of petitioner's offered exhibits.

For his part, respondent presented the testimony of Revenue Officer Florence Diana B. Villapando-Mendoza.[33]

On January 27, 2025, respondent filed his *Formal Offer of Evidence*,[34] to which petitioner filed its *Comment (to Respondent's Formal Offer of Evidence)* on February 3, 2025.[35] In a Resolution dated March 11, 2025,[36] the Court admitted all of respondent's offered exhibits and reiterated its previous order for the parties to submit their memoranda within thirty (30) days from notice.

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22 *Id.* at 529-538.
23 *Id.* at 545-546.
24 *Id.* at 549-567.
25 *Id.* at 58-67, Exhibit "P-53"; 581-583, Order dated July 9, 2024.
26 *Id.* at 68-79, Exhibit "P-54"; 581-583, Order dated July 9, 2024.
27 Docket – Vol. II, pp. 691-705, Exhibit "P-56"; 857-860, Minutes of the hearing held on, and Order dated, August 15, 2024.
28 *Id.* at 751 to 769, Exhibit "P-55-C"; 857-860, Minutes of the hearing held on, and Order dated, August 15, 2024.
29 *Id.* at 580, *Oath of Commission* dated July 9, 2024; Docket – Vol. I, pp. 581-583, Order dated July 9, 2024.
30 Docket – Vol. II, pp. 875-903.
31 *Id.* at 959-961.
32 *Id.* at 972-973.
33 Docket – Vol. I, pp. 461-467, Exhibit "R-7"; Docket – Vol. II, pp. 978-978-A, Order dated January 22, 2025.
34 Docket – Vol. II, pp. 983-986.
35 *Id.* at 990-994.
36 *Id.* at 1004-1005.

After the parties submitted their respective memoranda on April 14, 2025,[37] the instant case was deemed submitted for decision on May 9, 2025.[38]

Hence, this Decision.

THE ISSUE

As stipulated by the parties, the sole issue for the Court's resolution is:

> "...whether the Petitioner is entitled to refund of the alleged excess input tax for the period 1 January 2020 to 31 December 2020 in the total amount of Php6,826,796.73." [39]

***Petitioner's Arguments*:**

In support of its case, petitioner asserts that: **(1)** it is entitled to a VAT refund for taxable year 2020 in the amount of ₱6,826,796.73; **(2)** it has complied with all the requisites for a valid refund; **(3)** it submitted all required documents to support its application for refund; **(4)** it issued valid invoices for its zero-rated transactions pursuant to a valid Permit to Use Computerized Accounting System (PTU CAS), in compliance with Sections 237 and 238 of the Tax Code; **(5)** the modification of the header of the system generated sales invoice, from "charge sales invoice" to "charge sales invoice/commercial invoice," does not constitute a system enhancement that resulted in the change in the system's release and/or version number, hence, the automatic revocation of its PTU CAS has no basis in law; and **(6)** it was able to substantiate its entitlement to a tax refund in the amount of ₱6,826,796.73.

***Respondent's Arguments*:**

Respondent, on the other hand, contends that the petition should be dismissed for failure of petitioner to substantiate its administrative claim for refund; that the denial of the claim was due to its failure to substantiate the same; and that partaking

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[37] *Id.* at 1006-1042, Petitioner's *Memorandum* dated April 14, 2025; 1045-1057, respondent's *Memorandum* dated April 8, 2025.

[38] *Id.* at 1061, Notice.

[39] Docket – Vol. I, pp. 529-530, JSFI, Issue to be Resolved.

the nature of exemptions, claims for refund are strictly construed against the claimant and cannot be allowed unless granted in the most explicit and categorical language.

THE COURT'S RULING

The present *Petition for Review* must be dismissed.

To obviate the possibility that its decision may be rendered void, the Court can, by its own initiative, raise the question of jurisdiction, although not raised by the parties. As a corollary thereto, to inquire into the existence of jurisdiction over the subject matter is the primary concern of a court, for thereon would depend the validity of its entire proceedings. Therefore, even if there was no jurisdictional issue raised by any party, the Court may look into it at anytime of the proceedings, even during appeal.[40]

To be sure, the matter of jurisdiction may be ruled upon regardless of the stage of the proceedings, considering that a judgment rendered without jurisdiction is null and void, and a void judgment cannot be the source of any right whatsoever.[41]

Accordingly, this Court shall first determine whether it has jurisdiction to entertain the present appeal.

Jurisdiction is defined as the power and authority of a court to hear, try, and decide a case. In order for the court or an adjudicative body to have authority to dispose of the case on the merits, it must acquire, among others, jurisdiction over the subject matter. It is axiomatic that jurisdiction over the subject matter is the power to hear and determine the general class to which the proceedings in question belong; it is conferred by law and not by the consent or acquiescence of any or all of the parties or by erroneous belief of the court that it exists. Thus, when a court has no jurisdiction over the subject matter, the only power it has is to dismiss the action.[42]

[40] *AT&T Communications Services Philippines, Inc. v. Commissioner of Internal Revenue*, G.R. No. 185969, November 19, 2014 [Per J. Perez, First Division].
[41] Refer to *El Greco Ship Manning and Management Corporation v. Commissioner of Customs*, G.R. No. 177188, December 4, 2008 [Per J. Chico-Nazario, Third Division].
[42] *Mitsubishi Motors Philippines Corporation v. Bureau of Customs*, G.R. No. 209830, June 17, 2015 [Per J. Perlas-Bernabe, First Division].

Sections 7(a)(1) and (2), and 11 of Republic Act (RA) No. 1125,[43] as amended by RA No. 9282,[44] vest the Court of Tax Appeals (CTA) with appellate jurisdiction over decisions and inactions of the Commissioner of Internal Revenue, and prescribe the manner and period for appealing the same, thus:

> SEC. 7. *Jurisdiction.* – **The CTA shall exercise**:
>
> (a) **Exclusive appellate jurisdiction to review by appeal, as herein provided**:
>
> (1) **Decisions of the Commissioner of Internal Revenue in cases involving** disputed assessments, **refunds of internal revenue taxes**, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue;
>
> (2) **Inaction by the Commissioner of Internal Revenue in cases involving** disputed assessments, **refunds of internal revenue taxes**, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue, **where the National Internal Revenue Code provides a specific period for action, in which case the inaction shall be deemed a denial**[.] (Emphasis supplied)
>
> SEC. 11. *Who May Appeal; Mode of Appeal; Effect of Appeal.* – **Any party adversely affected by a decision, ruling, or inaction of the Commissioner of Internal Revenue...may file an appeal with the CTA within thirty (30) days after the receipt of such decision or ruling or after the expiration of the period fixed by law for action as referred to in Section 7(a)(2) herein.** (Emphasis supplied)

Based on the foregoing provisions, the CTA exercises appellate jurisdiction over decisions, rulings, or inactions of the Commissioner, provided that the appeal is filed within thirty (30) days from receipt of the decision or ruling, or from the expiration of the period prescribed by law for action.

hv

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[43] AN ACT CREATING THE COURT OF TAX APPEALS.

[44] AN ACT EXPANDING THE JURISDICTION OF THE COURT OF TAX APPEALS (CTA), ELEVATING ITS RANK TO THE LEVEL OF A COLLEGIATE COURT WITH SPECIAL JURISDICTION AND ENLARGING ITS MEMBERSHIP, AMENDING FOR THE PURPOSE CERTAIN SECTIONS OR REPUBLIC ACT NO. 1125, AS AMENDED, OTHERWISE KNOWN AS THE LAW CREATING THE COURT OF TAX APPEALS, AND FOR OTHER PURPOSES.

Correlative to the above, Section 112(A) and (C) of the National Internal Revenue Code of 1997, as amended by RA No. 10963,[45] provides:

> SEC. 112. *Refunds or Tax Credits of Input Tax.* —
>
> (A) *Zero-Rated or Effectively Zero-Rated Sales.* — Any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, within two (2) years after the close of the taxable quarter when the sales were made, apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales, except transitional input tax, to the extent that such input tax has not been applied against output tax: . . .
>
> . . . .
>
> (C) *Period within which Refund of Input Taxes shall be Made.* — In proper cases, the Commissioner shall grant a refund for creditable input taxes within ninety (90) days from the date of submission of the official receipts or invoices and other documents in support of the application filed in accordance with Subsections (A) and (B) hereof: *Provided,* That should the Commissioner find that the grant of refund is not proper, the Commissioner must state in writing the legal and factual basis for the denial.
>
> In case of full or partial denial of the claim for tax refund, the taxpayer affected may, within thirty (30) days from the receipt of the decision denying the claim, appeal the decision with the Court of Tax Appeals: *Provided, however,* That failure on the part of any official, agent, or employee of the BIR to act on the application within the ninety (90)-day period shall be punishable under Section 269 of this Code.

Thus, a VAT-registered person, who intends to file a claim for refund or tax credit of input VAT, must file an administrative claim before the BIR within two (2) years after the close of the taxable quarter when the sales were made.[46] In case of full or partial denial of the refund claim, or failure on the part of respondent or the Bureau of Internal Revenue (BIR) to act thereon within a period of ninety (90) days, the judicial claim

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[45] AN ACT AMENDING SECTIONS 5, 6, 24, 25, 27, 31, 32, 33, 34, 51, 52, 56, 57, 58, 74, 79, 84, 86, 90, 91, 97, 99, 100, 101, 106, 107, 108, 109, 110, 112, 114, 116, 127, 128, 129, 145, 148, 149, 151, 155, 171, 174, 175, 177, 178, 179, 180, 181, 182, 183, 186, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 232, 236, 237, 249, 254, 264, 269, AND 288; CREATING NEW SECTIONS 51-A, 148-A, 150-A, 150-B, 237-A, 264-A, 264-B, AND 265-A; AND REPEALING SECTIONS 35, 62, AND 89; ALL UNDER REPUBLIC ACT NO. 8424, OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, AND FOR OTHER PURPOSES.

[46] Refer to *AT&T Communications Services Philippines, Inc. v.* Commissioner of Internal Revenue, G.R. No. 182364, August 3, 2010 [Per J. Carpio-Morales, Third Division]; *San Roque Power Corporation v. Commissioner of Internal Revenue*, G.R. No. 180345, November 25, 2009 [Per J. Chico-Nazario, Third Division]; *Intel Technology Philippines, Inc. v. Commissioner of Internal Revenue*, G.R. No. 166732, April 27, 2007 [J. Callejo, Sr., Third Division].

shall be filed with this Court, within thirty (30) days from receipt of the decision or after the expiration of the said 90-day period.[47]

In this case, petitioner filed its administrative claim for VAT refund covering taxable year 2020 on **March 31, 2022,** through the BIR Form No. 1914, *Application for Tax Credits/Refunds.*[48] Accordingly, respondent had ninety (90) days, or until **June 29, 2022**, within which to act on the claim.

Petitioner alleges that it received the *VAT Refund Notice* dated June 6, 2022, denying its VAT refund application in full, only on **October 4, 2022.**[49] Respondent, however, denies this allegation in his *Answer.*[50]

Although the parties stipulated on petitioner's receipt of the *VAT Refund Notice* dated June 6, 2022,[51] such stipulation is bereft of any indication as to when petitioner actually received the same. Thus, **no admitted fact exists as to the date of receipt of the denial.**

Given respondent's denial, the burden of proof rests upon petitioner to establish its alleged date of receipt on October 4, 2022. It is a fundamental rule that **"the party who asserts, not he who denies, must prove."**[52] Undoubtedly, the party who alleges an affirmative fact has the burden of proving it because mere allegation of the fact is not evidence of it.

Here, petitioner failed to present competent and credible evidence to prove that it received the *VAT Refund Notice* on October 4, 2022. A review of the *VAT Refund Notice* dated June 6, 2022 does not show any date of receipt by petitioner.[53] Also, none of petitioner's witnesses testified as to the alleged receipt thereof on October 4, 2022.

More importantly, it bears noting that petitioner's own copy of the *VAT Refund Notice*[54] shows that a Certification Fee therefor was paid on "08-31-2022" or August 31, 2022.[55] This

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47 Refer to *Commissioner of Internal Revenue v. Vestas Services Philippines, Inc.*, G.R. No. 255085, March 29, 2023 [J. Hernando, First Division]; *Commissioner of Internal Revenue v. CE Casecnan Water and Energy Company, Inc.*, G.R. No. 212727, February 1, 2023 [Per J. Hernando, First Division]; *Energy Development Corporation v. Commissioner of Internal Revenue*, G.R. No. 203367, March 17, 2021 [Per J. Hernando, Third Division].
48 BIR Records (Exhibit "R-6"), p. 194, Exhibit "P-15".
49 Docket – Vol. I, p. 17, *Petition for Review*, par. 33.
50 *Id.* at 302, *Answer*, par. 3.
51 *Id.* at 529, JSFI, Joint Stipulation of Facts, par. 2.
52 *Far East Bank & Trust Company vs. Chante*, G.R. No. 170598, October 9, 2013 [Per J. Bersamin, First Division].
53 Docket – Vol. I, pp. 81-87, Exhibit "P-1"; BIR Records (Exhibit "R-6"), pp. 305-311, Exhibit "R-5".
54 *Id.* at 81, Exhibit "P-1".
55 *Id.*

glaring inconsistency seriously undermines petitioner's claim: **if petitioner received the *VAT Refund Notice* only on October 4, 2022, it could not have paid the corresponding Certification Fee for requesting a Certified True Copy thereof from the BIR more than a month earlier.**

Absent convincing and credible evidence establishing that petitioner **actually** received the *VAT Refund Notice* dated June 6, 2022 only on October 4, 2022, this Court is left without a basis to determine whether the present *Petition for Review* was timely filed, *i.e.*, within the thirty (30)-day period prescribed under Section 11 of RA No. 1125, as amended by RA No. 9282, in relation to Section 112(C) of the NIRC of 1997, as amended by RA No. 10963.

Apropos, courts are bound to take notice of the limits of their authority and they may, by their own motion, even though the question is not raised by the pleadings, or not even suggested by counsel, recognize the want of jurisdiction and act accordingly by staying pleadings, dismissing the action, or otherwise noticing the defect, at any stage of the proceedings.[56] To inquire into the existence of jurisdiction over the subject matter is the primary concern of a court, for thereon would depend the ability of its entire proceedings.[57] It bears emphasis that this Court, being a court of special jurisdiction, can take cognizance only of matters that are clearly within its jurisdiction.[58] Relative thereto, when it appears from the pleadings or the evidence on record that the Court has no jurisdiction over the subject matter, the Court shall dismiss the claim. The Court could not decide the case on the merits.[59]

Accordingly, this Court lacks jurisdiction, petitioner having failed to establish the date of receipt of the *VAT Refund Notice* and, consequently, the timeliness of the filing of the present *Petition for Review*.

WHEREFORE, premises considered, the present *Petition for Review* is hereby **DISMISSED** for lack of jurisdiction.

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[56] *Bureau of Customs v. Devanadera,* G.R. No. 193253, September 8, 2015 citing *Ace Publications, Inc. v. The Commissioner of Customs,* G.R. No. L-18808, May 29, 1964 [Per J. Paredes, *En Banc*].

[57] *AT&T Communications Services Phils., Inc. v. Commissioner of Internal Revenue*, G.R. No. 185969, November 19, 2014 [Per J.Perez, First Division] citing *Commissioner of Internal Revenue v. Villa,* G.R. No. L-23988, January 2, 1968 [Per J. Bengzon, *En Banc*].

[58] *Commissioner of Internal Revenue v. V.Y. Domingo Jewellers, Inc.*, G.R. No. 221780, March 25, 2019 [Per J. Peralta, Third Division].

[59] *Nippon Express (Phils.) Corp. v. Commissioner of Internal Revenue,* G.R. No. 185666, February 4, 2015 [Per J. Perez, First Division].

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

I CONCUR:

JEAN MARIE A. BACORRO-VILLENA
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.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice
Acting Chairperson

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, and the Special First Division Acting 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's Division.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice