REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

SAN FRANCISCO WATER DISTRICT, represented by its General Manager Engr. Elmer T. Luzon, Petitioner,	C.T.A. AC CASE NO. 83
- versus -	Members:
THE BUREAU OF INTERNAL REVENUE OF THE DEPARTMENT OF FINANCE REP. HEREIN BY ITS REVENUE DISTRICT OFFICER, REVENUE DISTRICT OFFICE 104, BAYUGAN, AGUSAN DEL SUR, Respondent.	UY, *Chairperson and* FABON-VICTORINO, JJ Promulgated: JUL 10 2013 ; 11:15 a.m.

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DECISION

***Fabon-Victorino, J.*:**

In this Petition for Review, petitioner San Francisco Water District seeks to set aside the Resolutions dated July 29, 2011[1] and November 15, 2011[2], both rendered by the Regional Trial Court, Branch 6, Prosperidad, Agusan del Sur (RTC) in Special Civil Action No. 56-2011 entitled *"San Francisco Water District, Rep. by General Manager Elmer T. Luzon vs. The Bureau of Internal Revenue of the Department of Finance herein rep. by its Revenue District Officer, RDO 104, Bayugan, Agusan del Sur"*, the respective dispositive portions of which read, as follows:

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[1] Docket, pp. 000045-000046.
[2] *Id.*, p. 000057.

Resolution dated July 29, 2011

> WHEREFORE, finding that it has no jurisdiction over the subject matter of this action, the Court hereby orders the case **dismissed**. No costs.
>
> SO ORDERED.

Resolution dated November 15, 2011

> Acting on the motion to reconsider the Resolution dated July 29, 2011, and noting the Manifestation of the Development Bank of the Philippines (San Francisco branch) and the respondent BIR, and finding no compelling grounds to disturb the questioned Resolution, the motion is hereby **denied**.
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> SO OREDERED.

The undisputed facts are as follows:

Petitioner San Francisco Water District is a government-owned and controlled corporation created by virtue of Presidential Decree No. 198, as amended, with office address at Redondo Building, Barangay 2, San Francisco, Agusan del Sur.[3]

Respondent Bureau of Internal Revenue (BIR), as represented by the Revenue District Officer of Revenue District Office (RDO) No. 104, Bayugan City, Agusan del Sur, is a government agency with office address at BIR Revenue District Office No. 104, Bayugan City, Agusan del Sur.[4]

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[3] The Parties, Petition for Review, docket, p. 000006.
[4] *Id.*

Section 11 of RA No. 1125, as amended by RA No. 9282, states that:

> 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**, the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade and Industry or the Secretary of Agriculture or the Central Board of Assessment Appeals or the Regional Trial Courts **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.
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> **Appeal shall be made by filing a petition for review** under a procedure analogous to that provided for under Rule 42 of the 1997 Rules of Civil Procedure **with the CTA within thirty (30) days from the receipt of the decision or ruling** or in the case of inaction as herein provided, from the expiration of the period fixed by law to act thereon. A Division of the CTA shall hear the appeal: *Provided, however*, That with respect to decisions or rulings of the Central Board of Assessment Appeals and the Regional Trial Court in the exercise of its appellate jurisdiction appeal shall be made by filing a petition for review under a procedure analogous to that provided for under Rule 43 of the 1997 Rules of Civil Procedure with the CTA, which shall hear the case *en banc*.
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> xxx xxx xxx
>
> No appeal taken to the CTA from the decision of the Commissioner of Internal Revenue or the Commissioner of Customs

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On January 22, 2004, the RTC of Agusan denied petitioner's *Petition for Declaratory Relief with Prayer for a Writ of Preliminary Injunction or Restraining Order* on the ground that it has no jurisdiction to enjoin respondent from collecting deficiency taxes for the years 1997 and 1999 from petitioner. The Court of Appeals (CA) sustained the RTC and the ruling became final and executory on August 23, 2010.[5]

On the basis of the said final judgment, respondent's counsel forwarded the docket of petitioner's 1997 and 1999 delinquent accounts to BIR RDO No. 104 for the collection of petitioner's delinquent accounts.[6] Consequently, a Warrant of Garnishment was issued by Revenue District Officer Satar T. Laguinlab of BIR RDO No. 104 for the purpose of collecting the said delinquent accounts.[7]

On January 6, 2011, respondent served the Warrant of Garnishment to the Development Bank of the Philippines (DBP), San Francisco Branch, garnishing petitioner's General Fund in the amount of Php734,793.63 for the income tax due for the years 1997 and 1999.[8]

The following day, or on January 7, 2011, petitioner's representative, together with its Division Manager Ela F. Moreno and its counsel, went to the office of respondent Revenue District Officer to discuss the matter, but the latter was not available. They were however allegedly advised by the Assistant Revenue District Officer to prepare a letter request to lift the Warrant of Garnishment.[9]

Following the advise, petitioner, on that very day, wrote a letter to respondent requesting the lifting of the Warrant of Garnishment.

On January 19, 2011, petitioner, through its General Manager, personally and in writing requested the Revenue District Officer to lift the Warrant of Garnishment invoking Republic Act (RA) No. 10026, which grants exemption to

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[5] Par. 6, *id*.
[6] Par. 7, *id*.
[7] Par. 8, *id*.
[8] Statement of Facts, Petition for Review, docket, p. 000008.
[9] Par. 5, Petition, docket, p. 000019.

local water districts from paying income taxes and condoning income tax due from August 13, 1996 until the effectivity of RA No. 10026.[10] Petitioner likewise informed the Revenue District Officer that it was financially incapable and was willing to comply with the requirements for purposes of condonation as soon as the guidelines or the Implementing Rules of RA No. 10026 become available.[11]

But instead of acting on the letter-request, respondent allegedly wrote a letter dated January 27, 2011 to the DBP San Francisco Branch Manager to effect immediate turn-over/transfer of petitioner's General Fund of Php734,793.63 to respondent's account.

On January 28, 2011, petitioner received a letter from the DBP informing and furnishing it with a copy of the Notice of Execution of Garnishment received from respondent.[12]

This prompted petitioner to file a Petition for Injunction[13] with the RTC of Agusan on January 28, 2011 docketed as Spl. Civil Case No. 56-2011. In the said case, petitioner claimed that the acts of respondent in garnishing and causing the transfer of petitioner's fund to its account run counter to the provisions of RA No. 10026 and the decision of the CA in the case of "Commissioner of Internal Revenue vs. The Secretary of Justice and Camarines Norte Water District (CNWD)"[14].

In its Answer[15], respondent raised as affirmative defense the RTC's lack of jurisdiction over the subject matter of the Petition. Citing Section 218 of the National Internal Revenue Code (NIRC)[16], respondent argued that the RTC is not vested with the competence to try and hear the case much more grant any injunctive relief to stop the collection of taxes imposed under the NIRC. The jurisdiction,

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[10] Statement of Facts, Petition for Review, docket, p. 000008; Par. 6, Petition, docket, p. 000019.
[11] *Id.*
[12] Par. 8, Petition, docket, p. 000020.
[13] Docket, pp. 000018 to 000025.
[14] CA-G.R. SP No. 96004, September 15, 2010.
[15] Docket, pp. 000026 to 000038.
[16] SEC. 218. *Injunction not Available to Restrain Collection of Tax.* - No court shall have the authority to grant an injuction to restrain the collection of any national internal revenue tax, fee or charge imposed by this Code.

according to petitioner, is with the Court of Tax Appeals (CTA) pursuant to Section 11 of RA No. 1125, as amended by RA No. 9282. Further, petitioner could not invoke RA No. 10026 on the condonation of taxes due from local water districts since no application for condonation was filed by petitioner with the BIR. Besides, petitioner failed to show that it was financially incapable of paying its 1997 and 1999 tax liabilities.

On July 29, 2011, the RTC of Agusan rendered the assailed Resolution dismissing petitioner's *Petition for Injunction* on jurisdictional ground. Citing Supreme Court ruling in the case of *Southern Cross Cement Corp. vs. Philcemcor,*[17] the Court *a quo* held that it has no jurisdiction to enjoin the collection of taxes as the power lies with the CTA.

On August 24, 2011, petitioner moved for reconsideration but the same was denied in the similarly assailed Resolution dated November 15, 2011.

Hence, this *Petition for Review* posted on December 8, 2011, with the following errors allegedly committed by the Court *a quo,*[18] *viz*:

> 1. The Regional Trial Court erred in finding that it has no jurisdiction over the subject matter of the case.
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> 2. The Regional Trial Court erred in not finding that the GARNISHMENT runs counter to the provisions of R.A. No. 10026 and Supreme Court Administrative Circular No. 10-2000.

With the filing of respondent's *Memorandum*[19] on July 4, 2012, and petitioner's *Manifestations*[20] on August 8,

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[17] G.R. No. 158540, July 8, 2004.
[18] Grounds for the Allowance of the Petition, Petition for Review, docket p. 11.
[19] Docket, p. 000074 to 000084.
[20] Docket, pp. 000087 to 000088.

2012, stating that it will no longer file a memorandum, the instant *Petition for Review* was submitted for decision on August 28, 2012.[21]

THE RULING OF THE COURT

Primordial under the circumstances is the determination of whether this petition is within the province of the Court, [22] specifically whether it has jurisdiction to entertain an appeal involving the assailed Resolutions of the RTC of Agusan dismissing petitioner's Petition for Injunction on the ground of lack of jurisdiction and denying its subsequent Motion for Reconsideration.

Settled is the rule that jurisdiction over the subject matter is fundamental for a court to act on a given controversy. It is conferred by law, not by consent of the parties. 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.[23]

Republic Act No. 1125, as amended by RA Nos. 9282 and 9503, creating the Court of Tax Appeals (CTA), did not grant this Court blanket authority to decide any and all tax disputes. In defining the CTA's jurisdiction, RA No. 1125, as amended, limited the CTA's authority to those matters enumerated therein.[24] Section 7 of RA No. 1125, as amended, specifies the subject matters within the CTA's jurisdiction, to wit:

> SEC. 7. *Jurisdiction*. — The CTA shall exercise:
>
> (a) Exclusive appellate jurisdiction to review by appeal, as herein provided:

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[21] Docket. pp. 000090.
[22] Grounds for the Allowance of the Petition, Petition for Review, docket p. 11.
[23] *Commissioner of Internal Revenue vs. Leonardo S. Villa and The Court of Appeals*, G. R. No. L-23988, January 2, 1968.
[24] *Genaro Ursal, as City Assessor of Cebu vs. Court of Tax Appeals and Consuelo Noel; Genaro Ursal, as City Assessor of Cebu vs. Court of Tax Appeals and Jesusa Samson*, G.R. Nos. L-10123 and L-10355, April 26, 1957.

(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 relations 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;

(3) **Decisions, orders or resolutions of the Regional Trial Court in local tax cases originally decided or resolved by them in the exercise of their original or appellate jurisdiction**;

(4) Decisions of the Commissioner of Customs in cases involving liability for customs duties, fees or other money charges, seizure, detention or release of property affected, fines, forfeitures or other penalties in relation thereto, or other matters arising under the Customs Law or other

laws administered by the Bureau of Customs;

(5) Decisions of the Central Board of Assessment Appeals in the exercise of its appellate jurisdiction over cases involving the assessment and taxation of real property originally decided by the provincial or city board of assessment appeals;

(6) Decisions of the Secretary of Finance on customs cases elevated to him automatically for review, from decisions of the Commissioner of Customs which are adverse to the Government under Section 2315 of the Tariff and Customs Code;

(7) Decisions of the Secretary of Trade and Industry, in the case of nonagricultural product, commodity or article, and the Secretary of Agriculture in the case of agricultural product, commodity or article, involving dumping and countervailing duties under Sections 301 and 302, respectively, of the Tariff and Customs Code, and safeguard measures under Republic Act No. 8800, where either party may appeal the decision to impose or not to impose said duties.

(b) Jurisdiction over cases involving criminal offenses as herein provided:

(1) Exclusive original jurisdiction over all criminal offenses arising from violations of the National Internal Revenue

Code or Tariff and Customs Code and other laws administered by the Bureau of Internal Revenue and the Bureau of Customs: *Provided, however,* That offenses or felonies mentioned in this paragraph where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is less than One million pesos (P1,000,000.00) or where there is no specified amount claimed shall be tried by the regular Courts and the jurisdiction of the CTA shall be appellate. xxx.

(2) **Exclusive appellate jurisdiction in criminal offenses:**

(a) **Over appeals from the judgments, resolutions or orders of the Regional Trial Courts in taxes cases decided by them, in their respective territorial jurisdiction.**

(b) **Over petitions for review of the judgments, resolutions or orders of the Regional Trial Courts in the exercise of their appellate jurisdiction over taxes cases originally decided by the Metropolitan Trial Courts, Municipal Trial Courts and Municipal Circuit Trial Courts in their respective jurisdiction.**

(c) Jurisdiction over tax collection cases as herein provided:

(1) Exclusive original jurisdiction in tax collection cases involving final and executory assessments for taxes, fees, charges and penalties: *Provided, however*, That Collection cases where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is less than One million pesos (P1,000,000.00) shall be tried by the proper Municipal Trial Court, Metropolitan Trial Court and Regional Trial Court.

(2) **Exclusive appellate jurisdiction in tax collection cases:**

(a) **Over appeals from the judgments, resolutions or orders of the Regional Trial Courts in tax collection cases originally decided by them, in their respective territorial jurisdiction.**

(b) **Over petitions for review of the judgments, resolutions or orders of the Regional Trial Courts in the exercise of their appellate jurisdiction over tax collection cases originally decided by the Metropolitan Trial Courts, Municipal Trial Courts and Municipal Circuit Trial Courts, in their respective**

> **jurisdiction.** *(Emphasis supplied)*

Thus, with regard to decisions, judgments, orders or resolutions of RTCs, the CTA's exclusive appellate jurisdiction to review the same by appeal or by petition for review is limited to the following:

1. Decisions, orders or resolutions of RTCs in local tax cases originally decided or resolved by them in the exercise of their original jurisdiction;

2. Decisions, orders or resolution of RTCs in local tax cases decided or resolved by them in the exercise of their appellate jurisdiction;

3. Judgments, resolutions or orders of RTCs in criminal offenses (tax cases) originally decided by them in their respective territorial jurisdiction;

4. Judgments, resolutions or orders of RTCs in the exercise of their appellate jurisdiction over criminal offenses (tax cases) originally decided by the Metropolitan Trial Courts, Municipal Trial Courts and Municipal Circuit Trial Courts in their respective jurisdiction;

5. Judgments, orders or resolutions of RTCs in tax collection cases originally decided by them, in their respective territorial jurisdiction; and

6. Judgments, resolutions or orders of RTCs in the exercise of their appellate jurisdiction over tax collection cases originally decided by the Metropolitan Trial Courts, Municipal Trial Courts and Municipal Circuit Trial Courts, in their respective jurisdiction.

There is nothing in Section 7 of RA No. 1125, as amended, as well as in Sections 2 and 3 of the Revised

Rules of the CTA (RRCTA)[25] which give the CTA - whether in Division or *En Banc* - jurisdiction over cases decided by the RTC involving petitions for injunction to restrain the collection of national internal revenue taxes.

In the absence of a clear mandate from the law creating this Court, it cannot assume jurisdiction over the petition assailing the Resolutions of the RTC of Agusan dismissing petitioner's Petition for Injunction to restrain the transfer of petitioner's fund to respondent pursuant to Warrant of Garnishment issued by the latter and denying petitioner's Motion for Reconsideration. Considering that this Court has no jurisdiction over the subject matter of the appeal and it has no authority to resolve the same on the merits, this Court has no option but to dismiss the instant *Petition for Review*.

To repeat jurisdiction is conferred by law.[26] Thus, any judgment, order or resolution issued without jurisdiction is

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[25] SEC. 2. *Cases within the jurisdiction of the Court en banc.* – The Court *en banc* shall exercise exclusive appellate jurisdiction to review by appeal the following:
(a) xxx
(b) Decisions, resolutions or orders of the Regional Trial Courts in local tax cases decided or resolved by them in the exercise of their appellate jurisdiction;
(c) Decisions, resolutions or orders of the Regional Trial Courts in tax collection cases decided or resolved by them in the exercise of their appellate jurisdiction;
xxx
(h) Decisions, resolutions or orders of the Regional Trial Courts in the exercise of their appellate jurisdiction over criminal offenses mentioned in subparagraph (f).
SEC. 3. *Cases within the jurisdiction of the Court in Division*. – The Court in Division shall exercise:
(a) Exclusive original over or appellate jurisdiction to review by appeal the following:
(1) xxx
(2) xxx
(3) Decisions, resolutions, orders of the Regional Trial Courts in local tax cases decided or resolved by them in the exercise of their original jurisdiction;
(4) xxx
(b) Exclusive jurisdiction over cases involving criminal offenses, to wit:
(1) xxx
(2) Appellate jurisdiction over appeals from the judgments, resolutions or orders of the Regional Trial Courts in their original jurisdiction in criminal offenses arising from violations of the National Internal Revenue Code or Tariff and Customs Code and other laws administered by the Bureau of Internal Revenue or Bureau of Customs, where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is less than one million pesos or where there is no specified amount claimed;
(c) Exclusive jurisdiction over tax collection cases, to wit:
(1) xxx
(2) Appellate jurisdiction over appeals from the judgments, resolutions or orders of the Regional Trial Courts in tax collection cases originally decided by them within their respective territorial jurisdiction. (Rule 4, RRCTA)

[26] *Angelito P. Magno vs. People of the Philippines, et al.*, G.R. No. 171542, April 6, 2011, citing *Machado vs. Gatdula*, G.R. No. 156287, February 16, 2010, 612 SCRA 546, 559, citing *Spouses Vargas vs. Spouses Caminas*, G.R. Nos. 137839-40, June 12, 2008, 554 SCRA 305, 317; *Metromedia Times Corporation vs. Pastorin*, G.R. No. 154295, July 29, 2005, 465 SCRA 320, 335; and *Dy vs. National Labor Relations Commission*, 229 Phil. 234, 242 (1986).

void[27] and cannot be given any effect.[28] Jurisdiction can be challenged at any stage of the proceedings and for lack of it, a court can dismiss a case *ex mero motu*.[29]

Despite competence, the Court cannot also possibly rule on petitioner's prayer to enjoin the implementation of the Warrant of Garnishment pending the resolution of its appeal and to declare said Warrant of Garnishment null and void.

There is no dispute that the CTA has appellate jurisdiction over other cases arising under the NIRC or related laws administered by the BIR, which include the determination of whether a Warrant of Garnishment issued by the BIR is valid or void. Section 7(a)(1) of RA No. 1125, as amended, provides:

> 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**; *(Emphasis supplied)*

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[27] *Id.*, citing *Machado vs. Gatdula*, G.R. No. 156287, February 16, 2010, 612 SCRA 560, citing *National Housing Authority vs. Commission on the Settlement of Land Problems*, G.R. No. 142601, October 23, 2006, 505 SCRA 38, 43.

[28] *Id.*, citing *Machado vs. Gatdula*, G.R. No. 156287, February 16, 2010, 612 SCRA 561.

[29] *Commissioner of Internal Revenue vs. Leonardo S. Villa and the Court of Appeals*, G.R. No. L-23988, January 2, 1968, citing *US vs. De la Santa*, 9 Phil. 22, *Vda. e Hijos de Pedro Rojas vs. Rafferty*, 37 Phil. 957.

In the case of **Philippine Journalists, Inc. vs. Commissioner of Internal Revenue**[30], the Supreme Court states:

> **The appellate jurisdiction of the CTA is not limited to cases which involve decisions of the Commissioner of Internal Revenue on matters relating to assessments or refunds. The second part of the provision covers other cases that arise out of the NIRC or related laws administered by the Bureau of Internal Revenue**. The wording of the provision is clear and simple. It gives the CTA the jurisdiction to determine if the warrant of distraint and levy issued by the BIR is valid and to rule if the Waiver of Statute of Limitations was validly effected.
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> This is not the first case where the CTA validly ruled on issues that did not relate directly to a disputed assessment or a claim for refund. In *Pantoja v. David*, we upheld the jurisdiction of the CTA to act on a petition to invalidate and annul the distraint orders of the Commissioner of Internal Revenue. Also, in *Commissioner of Internal Revenue v. Court of Appeals*, the decision of the CTA declaring several waivers executed by the taxpayer as null and void, thus invalidating the assessments issued by the BIR, was upheld by this Court. *(Emphases supplied; citations omitted)*

However, the exercise of the Court's jurisdiction to rule on decisions of the Commissioner of Internal Revenue (CIR) on other matters arising under the NIRC or other laws administered by the BIR, is conditioned on the timeliness of the filing of the appeal.

[30] G.R. No. 162852, December 16, 2004.

> or the Regional Trial Court, provincial, city or municipal treasurer or the Secretary of Finance, the Secretary of Trade and Industry or the Secretary of Agriculture, as the case may be, shall suspend the payment, levy, distraint, and/or sale of any property of the taxpayer for the satisfaction of his tax liability as provided by existing law: *Provided, however*, that when in the opinion of the Court the collection by the aforementioned government agencies may jeopardize the interest of the Government and/or the taxpayer the Court at any stage of the proceeding may suspend the said collection and require the taxpayer either to deposit the amount claimed or to file a surety bond for not more than double the amount with the Court. *(Emphasis supplied)*

As borne by the record of the case, respondent served the Warrant of Garnishment to the DBP, San Francisco Branch, garnishing the General Fund of petitioner in the amount of Php734,793.63 for the income tax due for 1997 and 1999 on January 6, 2011.[31]

Pursuant to Section 11 of RA No. 1125, as amended, petitioner had thirty (30) days from January 6, 2011 or until February 5, 2011, within which to seek the nullification of the Warrant of Garnishment. However, instead of filing a Petition for Review with the CTA, petitioner filed a Petition for Injunction with the RTC of Agusan on January 28, 2011. For reason only known to it, petitioner filed the instant Petition for Review only on December 8, 2011 to appeal the assailed Resolutions of the RTC of Agusan.

Since the perfection of an appeal in the manner and within the period permitted by law is not only mandatory but also jurisdictional, the failure to perfect the appeal renders the Warrant of Garnishment final and executory and beyond the power of this Court to review.[32]

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[31] Statement of Facts, Petition for Review, docket, p. 000008.
[32] *Bello vs. National Labor Relations Commission, et al.*, G.R. No. 146212, September 5, 2007.

In fine, the Court is already deprived of jurisdiction to enjoin the implementation of the Warrant of Garnishment and declare the same as null and void since no Petition for Review was timely filed before the Court pursuant to Section 11 of RA No. 1125, as amended.

WHEREFORE, the instant Petition for Review filed by petitioner San Francisco Water District is hereby **DISMISSED,** for lack of jurisdiction.

SO ORDERED.

ESPERANZA R. FABON-VICTORINO
Associate Justice

I concur:

ERLINDA P. UY
Associate Justice

ATTESTATION

I attest that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

ERLINDA P. UY
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