REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

-versus-

COLT COMMERCIAL, INC.,
Respondent.

CTA EB No. 2006
(CTA Case No. 9270)

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COLT COMMERCIAL, INC.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA EB No. 2012
(CTA Case No. 9270)

Present:

DEL ROSARIO, *PJ*;
CASTAÑEDA, JR.,
UY,
FABON-VICTORINO,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, and
MODESTO-SAN PEDRO, *JJ*.

Promulgated:

JUN 29 2020 4:21 p.m.

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DECISION

Fabon-Victorino, J.:

For disquisition are the Petitions for Review dated February 19, 2019 and February 22, 2019, respectively filed by the Commissioner of Internal Revenue[1] (CIR) in CTA EB No. 2006, and Colt Commercial, Inc.[2] (CCI) in CTA EB No. 2012, both impugning the Amended Decision[3] dated August 31, 2018, and Resolution[4] dated January 16, 2019, rendered by the Court in Division in CTA Case No. 9270. The impugned Amended Decision and Resolution granted, albeit partially, CCI's claim for refund of input value-added tax (VAT) imputable to its zero-rated sales for the third quarter of taxable year (TY) 2013 in the sum of ₱594,501.00.

The facts are as follows.

CCI is a domestic corporation with business address at Suite 508 Padilla Delos Reyes Building, 232 Juan Luna Street, Barangay 289 Zone 027, Binondo, Manila.[5] It is a VAT-registered taxpayer with Taxpayer Identification No. (TIN) 008-327-264-000, as evidenced by its Certificate of Registration No. OCN 1 RC0000579258.[6]

CCI was incorporated primarily to engage in the business of merchandising, distributing, and marketing, whether as principal, agent, indenter, or manufacturer's representative, whole sale or retail, such as but not limited to industrial, agricultural, manufacturing tools and equipment, engineering products, hardware items, construction materials and electrical supplies, and or any and all kinds of goods, wares and merchandise.[7]

On the other hand, the CIR is the Commissioner of the Bureau of Internal Revenue (BIR) with the power to decide disputed assessments, claims for refunds of internal revenue taxes, fees, or charges, penalties imposed in relation thereto

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1 *Rollo* (CTA EB No. 2006), pp. 5-14.
2 *Rollo* (CTA EB No. 2012), pp. 7-28.
3 Ibid. at pp. 53-64.
4 Id. at pp. 65-73.
5 Exhibit P-1.
6 Exhibit P-5.
7 Exhibit P-2.

or other matters arising under the National Internal Revenue Code (NIRC), as amended, or other laws or portions thereof administered by the BIR. He holds office at 5th Floor, BIR National Office Building, Agham Road, Diliman, Quezon City.

On various dates, CCI filed[8] its Quarterly VAT Returns covering the first, second, third, and fourth quarters of TY 2013, as follows:

TY 2013	Date Filed	Type of Quarterly VAT Return
1st Quarter	April 24, 2013	Original
	April 30, 2014	Amended
2nd Quarter	July 25, 2013	Original
	April 30, 2014	Amended
3rd Quarter	October 25, 2013	Original
	April 30, 2014	Amended
4th Quarter	January 25, 2014	Amended
	April 30, 2014	Amended

On September 29, 2015, CCI filed with the CIR an administrative claim for refund of input VAT covering the third quarter of TY 2013 in the amount of ₱2,194,583.72.[9] The same was however denied in a Letter dated January 25, 2016,[10] which CCI received on January 26, 2016.[11]

On February 24, 2016, CCI assailed such denial through a Petition for Review with the Court in Division, claiming that it is entitled to the refund sought.

On April 3, 2018, the Court in Division rendered the Original[12] Decision, the *fallo* of which reads:

> **WHEREFORE**, premises considered, this Petition for Review is **PARTIALLY GRANTED**. Accordingly, (the CIR) is **ORDERED TO REFUND** the amount of ₱583,863.63 in favor of (CCI), representing the latter's unutilized input VAT attributable to its zero-rated sales covering the third quarter of taxable year 2013.

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8 Exhibit P-17.
9 Exhibit P-13.
10 Exhibit P-23.
11 See paragraph 17, CCI's Petition for Review, docket (CTA Case No. 9270), p. 15.
12 *Rollo* (CTA EB No. 2012), pp. 34-52.

SO ORDERED.

The Court in Division ruled in favor of CCI's claim for refund anchored under Section 112 of the NIRC, as amended, after finding that its administrative as well as judicial claims for input VAT refund relative to the third quarter of TY 2013 were seasonably instituted on September 29, 2015, and February 24, 2016, respectively. CCI was also able to establish[13] zero-rated sales for the pertinent quarter amounting to ₱24,838,502.93.[14] Existence and validity of input VAT were as well proved, albeit partially, in the sum of ₱1,700,263.79, which in turn was applied against its output VAT of ₱1,054,219.86, leaving a balance of ₱646,043.94 as excess input VAT. By multiplying the sum of ₱646,043.94 with the percentage[15] of reported zero-rated sales that could be legally imputed to its excess input VAT, the product thereof amounting to ₱583,863.63 constitutes CCI's excess and unutilized input VAT attributable to its *valid* zero-rated sales for the third quarter of TY 2013.

Both unconvinced, the CIR[16] and CCI[17] separately moved to partly reconsider the Original Decision of April 3, 2018.

On August 31, 2018, the Court in Division rendered the impugned Amended[18] Decision, disposing the case in the following fashion:

> **WHEREFORE**, in view of the foregoing, (the CIR's) **Motion for Reconsideration (To the Decision dated March 21, 2018)** is **DENIED** for lack of merit. On the other hand, (CCI's) **Motion for Reconsideration (of the**

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13 ₱2,645,250.45 worth of zero-rated sales reported by CCI in its Quarterly VAT Return for the 3rd Quarter of TY 2013 were disallowed since: a) a portion thereof remained unaccounted by CCI (₱316,154.51); and b) those alleged zero-rated sales which were disallowed upon independent examination conducted by the Court in Division (₱2,329,095.94).

14 The difference between zero-rated sales per CCI's 3rd Quarter VAT Return of ₱27,483,753.38 and the aggregate disallowances made by the Court in Division totalling ₱2,645,250.45.

15 90.3752213%. This percentage was the quotient after dividing CCI's *valid* zero-rated sales of ₱24,838,502.93, with its *reported* zero-rated sales of ₱27,483,753.38.

16 CIR's Motion for Partial Reconsideration posted on April 19, 2018, docket (CTA Case No. 9270), pp. 1126-1131.

17 CCI's Motion for Partial Reconsideration posted on April 19, 2018, ibid. at pp. 1133-1139.

18 See Note 3.

> **Decision dated April 3, 2018)** is **PARTIALLY GRANTED**. Accordingly, the dispositive portion of this Court's Decision dated April 3, 2018 is amended to read as follows:
>
> > **WHEREFORE**, premises considered, this Petition for Review is **PARTIALLY GRANTED**. Accordingly, (the CIR) is **ORDERED TO REFUND** the amount of **₱594,501.00** in favor of (CCI), representing the latter's unutilized input VAT attributable to its zero-rated sales covering the third quarter of taxable year 2013."
> >
> > **SO ORDERED**.

In so ruling, the Court in Division explained that CCI's transaction with YG-1 Tools Asia Pte Ltd with an input VAT of ₱11,770.23 was initially disallowed since the document[19] evidencing the same was in the name of Colt Commercial and not of CCI. However, a re-examination of the supporting Bureau of Customs (BOC) Official Receipt (OR) relating to such transaction revealed that it was in the name of CCI, thereby increasing its input VAT from ₱1,700,263.79 to ₱1,712,034.02. Subtracting its *adjusted* input taxes totaling ₱1,712,034.02 from its output VAT of ₱1,054,219.86 would lead to a difference of ₱657,814.16 as excess input VAT. And by multiplying the latter sum with the percentage[20] of its substantiated zero-rated sales, the product in the amount of ₱594,501.00 corresponds to CCI's excess and unutilized input VAT attributable to its *valid* zero-rated sales for the third quarter of TY 2013.

Still unperturbed, the CIR[21] and CCI[22] individually sought, but failed[23] to secure affirmative relief from the Amended Decision rendered by the Court in Division. Hence, these appeals.

<u>CIR's Petition for Review:</u>

The CIR maintains that under Section 76 of the NIRC, as amended, once the taxpayer opted to carry-over excess

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[19] Exhibit P-38.192.
[20] See Note 16.
[21] CIR's Motion for Reconsideration (Of the Amended Decision dated August 31, 2018), filed on September 18, 2018.
[22] CCI's Motion for Reconsideration, posted on September 18, 2018.
[23] See Note 4.

tax credits to the succeeding taxable quarters, no refund thereof shall be permitted in its favor. Since the input taxes sought to be refunded by CCI were carried-over to the succeeding taxable quarters, its subsequent choice to refund the same in its Quarterly VAT Return for the 2nd Quarter of TY 2015 should be rejected.

Further, it was erroneous on the part of the Court in Division to treat CCI's sales to its alleged Philippine Economic Zone Authority (PEZA)-Registered Clients as zero-rated. To confer zero-rating status, the *individual* PEZA Certifications of CCI's clients must be presented in Court. In the present cases however, CCI only presented the PEZA Certification dated February 16, 2016, indicating *collectively* that the entities specified therein were issued VAT zero-rating certifications, which to the mind of the CIR was not sufficient for purposes of establishing that the named entities enjoy VAT zero-rating status. For this reason, CCI's sales to corporations specified in the said Certification must be disallowed.

To cap his discussion, the CIR invokes the principle that tax refunds are in the nature of tax exemption. Thus, refund claimants, such as CCI, must show their clear entitlement thereto, lest their claim deserves denial. For CCI's failure to show sternly adhere with the provisions of Section 112 of the NIRC, as amended, its input VAT refund claim should be denied in its entirety.

In its Comment[24] dated April 15, 2019, CCI argues that the irrevocability rule enshrined under Section 76 of the NIRC, as amended, only finds application in refund of excess and unutilized creditable withholding taxes (CWTs) and not for refund of excess and unutilized input VAT, as ruled by the Court in Division.

Moreover, the VAT provisions in the NIRC, as amended, along with its implementing rules, do not require that individual PEZA Certifications of its clients for its sales to them to be conferred zero-rating. The law and its implementing rules merely require the taxpayer-claimant to show formidable proof of its clients' entitlement to tax

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[24] *Rollo* (CTA EB No. 2006), pp. 68-74.

incentive under the PEZA law, which it did, through the presentation of the PEZA Certification dated February 16, 2016.

CCI's Petition for Review:

CCI insists that it was able to prove that it generated zero-rated sales stemming from sale and actual exportation of goods abroad pursuant to Section 106(A)(2)(a)(1) of the NIRC, as amended, through various sales invoices, bank memoranda/certifications, reconciliation of its alleged export sales, together with inward remittances it presented during the trial of its case.

For CCI, its failure to present the pertinent export declarations, bills of lading and/or airway bills relative to the purported actual exportation is of no moment as they were not the only documents that could establish actual shipment of goods to a foreign country. CCI considers the various sales invoices, bank memoranda/certifications, reconciliation of its alleged export sales, alongside inward remittances collectively established its actual shipment of goods abroad.

CCI also finds erroneous the non-admission of its Exhibit P-22,[25] described as Import Entry and Internal Revenue Declarations, as they were mere photocopies. It argues that Section 3(c), Rule 130[26] of the Rules of Court allows presentation of photocopies of documents as secondary evidence when their originals consist of voluminous accounts and their examination would require significant amount of time. According to CCI, if taken

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[25] Exhibit P-22 was described in CCI's Formal Offer of Evidence as "Import Entry and Internal Revenue Declarations duly validated by bank with OR and BOC receipts/confirmation receipts evidencing payment of VAT." See docket (CTA Case No. 9270), p. 741.

[26] **Section 3.** *Original document must be produced; exceptions.* — When the subject of inquiry is the contents of a document, no evidence shall be admissible other than the original document itself, except in the following cases:

xxx xxx xxx

(c) When the original consists of numerous accounts or other documents which cannot be examined in court without great loss of time and the fact sought to be established from them is only the general result of the whole;

xxx xxx xxx

collectively, the documents it adduced would establish its input VAT on importations.

Invoking Court of Tax Appeals (CTA) Circular No. 1-95, as amended by CTA Circular No. 10-97, CCI puts premium on the finding of the court-commissioned Independent Certified Public Accountant (ICPA) sustaining its position that was able to substantiate its zero-rated sales, as well as the corresponding input taxes imputable thereto. Allegedly, the categorical declaration of the ICPA that he examined the pertinent documents showing CCI's entitlement to the refund sought should be given weight and credence.

Despite notice, the CIR failed to file comment/opposition to CCI's Petition for Review.[27]

THE RULING OF THE COURT

Both Petitions for Review should be denied.

CIR's Petition for Review:

The CIR contends that CCI's choice to have the subject input taxes carried-over to the succeeding taxable quarters foreclosed its right to refund, pursuant to Section 76 of the NIRC, as amended.

The Court is not persuaded.

Section 76 of the NIRC, as amended, provides as follows:

> SECTION 76. Final Adjustment Return. - Every corporation liable to tax under Section 27 shall file a final adjustment return covering the total taxable income for the preceding calendar or fiscal year. If the sum of the quarterly tax payments made during the said taxable year is not equal to the total tax due on the entire taxable income of that year, the corporation shall either:

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[27] Records verification report dated May 6, 2019, *rollo* (CTA EB No. 2006), p. 75.

> (A) Pay the balance of tax still due; or
>
> (B) Carry over the excess credit; or
>
> (C) Be credited or refunded with the excess amount paid, as the case may be.
>
> In case the corporation is entitled to a tax credit or refund of the excess estimated quarterly income taxes paid, the excess amount shown on its final adjustment return may be carried over and credited against the estimated quarterly income tax liabilities for the taxable quarters of the succeeding taxable years. Once the option to carry-over and apply the excess quarterly income tax against income tax due for the taxable quarters of the succeeding taxable years has been made, such option shall be considered irrevocable for that taxable period and no application for cash refund or issuance of a tax credit certificate shall be allowed therefor.

Evident from the foregoing provision that there are two options available to the corporation whenever it overpays its <u>income tax</u> for the taxable year, namely, *(1)* to **carry over** and apply the overpayment as tax credit against the estimated quarterly income tax liabilities of the succeeding taxable years, also known as automatic tax credit, until fully utilized, thus, there is no prescriptive period; and *(2)* to apply for a **cash refund** or issuance of a **tax credit** certificate within the prescribed period. Such overpayment of <u>income tax</u> is usually occasioned by the <u>over-withholding of taxes</u> on <u>the income payments</u> to the corporate taxpayer.[28]

Irrefragably, the irrevocability rule spelled out under Section 76 of the NIRC, as amended, solely pertains to cases of refund of overpaid *income taxes by reason of over-withholding of taxes* on income payments to a corporate taxpayer. Since CCI's cause of action is one pivoted on Section 112 of the same Code, which in turn deals with refund of excess and unutilized *input VAT* attributable to zero-rated sales, and not of over-withheld income taxes, it is safe to conclude that Section 76 of the NIRC, as amended, finds no application in the present controversy.

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[28] *University Physicians Services Inc. – Management, Inc. vs. Commissioner of Internal Revenue,* G.R. No. 205955, March 7, 2018. Boldfacing in the original, underscoring supplied.

The CIR further contends that CCI's failure to present the PEZA Certifications of each of its clients was fatal to its cause.

The contention is specious.

Section 106(A)(2)(a)(5)[29] of the NIRC, as amended, subjects to VAT at the rate of 0%, those considered export sales under special laws. On the other hand, Section 8 of Republic Act (RA) No. 7916 provides that PEZA shall manage and operate the ECOZONE as a separate customs territory. The provision thereby establishes the fiction that an ECOZONE is a foreign territory separate and distinct from the customs territory. Accordingly, the sales made by suppliers from a customs territory to a purchaser located within an ECOZONE will be considered as exportations.[30]

Significantly, Section 4.106-5 (c) of Revenue Regulations (RR) No. 16-2005 categorically provides that sales to enterprises duly registered and accredited with PEZA shall be effectively subject to 0% VAT, thus:

> SECTION 4.106-5. *Zero-Rated Sales of Goods or Properties.* - A zero-rated sale of goods or properties (by a VAT-registered person) is a taxable transaction for VAT purposes, but shall not result in any output tax. xxx.
>
> The following sales by VAT-registered persons shall be subject to zero percent (0%) rate:
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> xxx xxx xxx
>
> (c) *Sales to Persons or Entities Deemed Tax-exempt under Special Law or International Agreement."* - Sales of

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[29] SEC. 106. *Value-added Tax on Sale of Goods or Properties.* -

(A) *Rate and Base of Tax.* -

xxx xxx xxx

(2) The following sales by VAT-registered persons shall be subject to zero percent (0%) rate:

(a) *Export Sales.* - The term "*export sales*" means:

(5) Those considered export sales under Executive Order No. 226, otherwise known as the Omnibus Investment Code of 1987, and other special laws xxx;

[30] *Coral Bay Nickel Corporation vs. Commissioner of Internal Revenue,* G.R. No. 190506, June 13, 2016.

> goods or property to persons or entities who are tax-exempt under special laws, *e.g.* sales to enterprises duly registered and accredited with the Subic Bay Metropolitan Authority (SBMA) pursuant to R.A. No. 7227, sales to enterprises duly registered and accredited with the Philippine Economic Zone Authority (PEZA) xxx.

Indeed, *nothing* in the NIRC, as amended, and its implementing rules decree that *individual* PEZA Certifications of PEZA-registered entities be produced by the refund claimant for its sales to be subject to VAT zero-rating. The law simply mandates convincing proof showing that the entities to whom the refund-claimant sold its goods be PEZA-registered entities. In fine, the Certification[31] dated February 16, 2016 presented by CCI, in which PEZA certified that the entities listed therein are PEZA-registered corporations is sufficient to justify the conclusion that sales by CCI to them are subject to 0% VAT on the strength of Section 106(A)(2)(a)(5) of the NIRC, as amended, as implemented by Section 4.106-5 (c) of RR No. 16-2005.

<u>CCI's Petition for Review:</u>

CCI contends that the sales invoices, bank memoranda/certifications, with the inward remittances it presented collectively established the fact of sale and *actual* exportation of its goods, hence, subject to VAT zero-rating.

On this regard, Section 106(A)(2)(a)(1)[32] of the NIRC, as amended, is instructive. It provides that the sale and actual exportation of goods from the Philippines to foreign

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31 Exhibit P-9.

32 SEC. 106. *Value-added Tax on Sale of Goods or Properties.* –
(A) *Rate and Base of Tax.* –

xxx xxx xxx

(2) The following sales by VAT-registered persons shall be subject to zero percent (0%) rate:

(a) *Export Sales.* – The term "*export sales*" means:

(1) The sale and actual shipment of goods from the Philippines to a foreign country, irrespective of any shipping arrangement that may be agreed upon which may influence or determine the transfer of ownership of the goods so exported and paid for in acceptable foreign currency or its equivalent in goods or services, and accounted for in accordance with the rules and regulations of the *Bangko Sentral ng Pilipinas* (BSP);

territory by a VAT-registered taxpayer, paid for in foreign currency or its equivalent shall be subject to VAT at 0%.

In the case of *Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue,*[33] the Supreme Court ruled that summary of export sales, sales invoices, official receipts, airway bills and export declarations collectively prove that the refund claimant is engaged in the sale *and* actual exportation of goods from the Philippines to a foreign country. Note that among the documents cited, the export declarations, airway bills and/or bills of lading are the documents which will prove the actual shipment of the goods sold from the Philippines to foreign territory.

Tested against the above principles, it is clear that the pieces of evidence presented by CCI leave much to be desired. To be precise, the pertinent sales invoices,[34] schedule and bank certification of inward remittance,[35] alongside reconciliation of export sales and dollar remittances,[36] *sans* the pertinent airway bills and/or bills of lading merely validated its sale of goods and receipt of foreign currency remittances, but failed to demonstrate that the items sold were in fact brought out of Philippine territory. For this reason, no VAT zero-rating shall ensue on its alleged actual export sales hinged on Section 106(A)(2)(a)(1) of the NIRC, as amended.

CCI further contends that while Exhibit P-22 was purportedly denied by the Court in Division as evidence for being photocopies, the same may be admitted as secondary evidence pursuant to Section 3(c), Rule 130 of the Rules of Court.

CCI is obviously confused.

In the Resolutions dated November 11, 2016[37] and dated March 17, 2017,[38] which respectively resolved CCI's Formal Offer of Evidence, and its Motion for Reconsideration

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33 G.R. No. 166732, April 27, 2007.
34 Exhibit P-9.
35 Exhibit P-19.
36 Exhibit P-20.
37 Docket (CTA Case No. 9270), pp. 1038-1039.
38 Ibid. at pp. 1055-1058.

thereto, Exhibit P-22 was rejected as evidence not because the set of documents were mere photocopies, as erroneously perceived by CCI. Rather, Exhibit P-22 was denied admission as evidence as they could not be found in the record of the case. In other words, there was nothing to evaluate and appreciate as secondary evidence as no Exhibit P-22, described as set of documents, exists in the record of the case.

Even granting that the Court in Division was in error in denying Exhibit P-22 as part of CCI's evidence, the propriety thereof may not be revisited on appeal for CCI failed to render stern obeisance with the procedure set forth in Section 40, Rule 132 of the Rules of Court which reads:

> **Section 40.** *Tender of excluded evidence.* — If documents or things offered in evidence are excluded by the court, the offeror may have the same attached to or made part of the record. If the evidence excluded is oral, the offeror may state for the record the name and other personal circumstances of the witness and the substance of the proposed testimony.

If an exhibit sought to be presented in evidence is rejected, the party producing it should ask the court's permission to have the exhibit attached to the record.[39] These procedures are known as offer of proof or tender of excluded evidence and are made for purposes of appeal. If an adverse judgment is eventually rendered against the offeror, he may in his appeal assign as error the rejection of the excluded evidence.[40] Conversely, where documentary evidence was rejected by the lower court and the offeror did not move that the same be attached to the record, the same cannot be considered by the appellate court, as documents forming no part of proofs before the appellate court cannot be considered in disposing the case.[41]

Since CCI failed to file an offer of proof or tender of excluded evidence relative to the documents which were denied admission by the Court in Division, among which is

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[39] *Catacutan vs. People of the Philippines,* G.R. No. 175991, August 31, 2011.

[40] *Cruz-Arevalo vs. Judge Querubin-Layosa,* A.M. No. RTJ-06-2005, July 14, 2006.

[41] *Fortune Tobacco Corporation vs. Commissioner of Internal Revenue,* G.R. No. 192024, July 1, 2015.

Exhibit P-22, the alleged set of documents, did not form part of the record at the precise moment its case was elevated on appeal. Thus, the Court *En Banc* is proscribed from considering the same in the adjudication of the claim for refund in question.

In its final bid to rationalize its refund claim, CCI avers that ICPA's Certification that he examined the documents supporting the claim for refund, together with the finding that it was able to substantiate its refund claim is conclusive upon the Court in Division.

Suffice it to say that the certification of the ICPA that he examined the claimant's supporting documents and found them sufficient to justify the refund sought is inutile for purposes of granting the relief prayed for since CCI was still obliged to present and formally offer all its supporting documents for the independent evaluation and appreciation of the Court in Division. The reason for this is not that difficult to comprehend - without presenting these documents as evidence – from which the summary and schedules were based, the Court could not verify the authenticity and veracity of the independent auditor's conclusions.[42]

Inasmuch as the evidence presented by CCI collectively demonstrated partial entitlement to input VAT refund covering the third quarter of TY 2013, the Court *En Banc* is one with the Court in Division in granting the subject refund only to the extent of ₱594,501.00.

WHEREFORE, the Petition for Review dated February 19, 2019, filed by the Commissioner of Internal Revenue and the Petition for Review dated February 22, 2019 filed by Colt Commercial, Inc., are **DENIED**. The impugned Amended Decision dated August 31, 2018, and Resolution dated January 16, 2019, both rendered by the Court in Division are **AFFIRMED**.

SO ORDERED.

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42 See *Commissioner of Internal Revenue vs. Manila Mining Corporation,* G.R. No. 153204, August 31, 2005.

ESPERANZA R. FABON-VICTORINO
Associate Justice

We Concur:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
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 before the consolidated cases were assigned to the writer of the opinion of the Court.

ROMAN G. DEL ROSARIO
Presiding Justice