REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

LOYOLA PLANS CONSOLIDATED, INC.,
Petitioner,

CTA CASE NO. 9216

Members:

- versus -

CASTAÑEDA, JR., *Chairperson,*
MINDARO-GRULLA, *and,*
BACORRO-VILLENA, *JJ.*

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Promulgated: DEC 03 2019
9:05 a.m.

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DECISION

BACORRO-VILLENA, J.:

At bar is a Petition for Review filed by Loyola Plans Consolidated, Inc. (**petitioner**) involving its judicial protest of the assessment[1] by the Commissioner of Internal Revenue

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[1] Section 7 (a) (2) of Republic Act No. 1125, as amended, to wit:
Sec. 7. Jurisdiction. – The CTA shall exercise:
a. Exclusive appellate jurisdiction to review by appeal, as herein provided:
...
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...

(**CIR/respondent**) for alleged deficiency income tax, value-added tax (**VAT**), expanded withholding tax (**EWT**), documentary stamp tax (**DST**) and improperly accumulated earnings tax (**IAET**) for calendar year (**CY**) 2010 in the aggregate amount of ₱292,114,856.15.

THE PARTIES

Petitioner is a corporation duly organized and existing under the laws of the Republic of the Philippines, with principal place of business at Loyola Plans Building, 849 A. Arnaiz Avenue, Legaspi Village, Makati City. It is a registered taxpayer of the Bureau of Internal Revenue (**BIR**), Large Taxpayers Service Excise LT District Office-Makati.[2]

Petitioner is engaged in the business of selling and providing pre-need fixed value education, life and pension plans, and is duly registered with the Insurance Commission, as shown by its Certificate of Registration and License to Act as Pre-Need Company dated 10 March 2010.[3]

Respondent, on the other hand, is the duly appointed CIR vested with authority to carry out the functions, duties, and responsibilities of the said office including, *inter alia*, the power to decide disputed assessments and to cancel and abate tax liabilities, pursuant to the pertinent provisions of the National Internal Revenue Code (**NIRC**), as amended, and other tax laws, rules and regulations. He may be served summons, pleadings and other processes of this Court at his office at the 5th Floor BIR National Office Building, BIR Road, Diliman, Quezon City.

FACTUAL ANTECEDENTS

In 2010 and 2011, petitioner filed with the BIR its Amended Income Tax Return (ITR)[4] as well as the Quarterly VAT Returns[5],

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2 Exhibit "P-2", Certificate of Registration dated 06 May 2002, with Taxpayer's Identification No. 217-602-034-000.
3 Exhibit "P-3".
4 Exhibit "P-10", BIR Form No. 1702.
5 Exhibits "P-11" to "P-14", BIR Form No. 2550-Q.

Monthly Expanded Withholding Tax Returns[6] and Documentary Stamp Tax Returns[7] for CY 2010.

On 28 September 2011, Letter of Authority (**LOA**) No. LOA-122-2011-00000061 (SN: eLA201000033173), signed by Alfredo Misajon, OIC-Assistant Commissioner, Large Taxpayers Service (**LTS**), was issued to petitioner. The said LOA authorized Revenue Officers (**ROs**) Josa Gomez (**Gomez**), Ofelia Yumang (Yumang) and Group Supervisor (**GS**) Marilyn San Diego (San Diego) of LT District Office-Makati to examine petitioner's books for all internal revenue taxes for the period 01 January 2010 to 31 December 2010.

On 04 March 2013 and prior to the issuance of assessment, Memorandum of Assignment (**MOA**) No. 122-REA-13-03-00110[8], addressed to RO Sarah A. Urbano (**RO Urbano**) and GS Annabelle DG. Bennett, was issued for the continuation of the audit investigation and to replace the previously assigned RO Gomez (who was transferred to Regular LTAD I). The OIC-Chief, LT Division-Makati, Ms. Edralin M. Silario (**Silario**), signed the MOA.

During the course of the audit investigation, petitioner successively executed three (3) Waivers of the Defense of Prescription under the Statute of Limitations of the NIRC, summarized, as follows:

Waiver	Executed by	Date of Execution	Extension of Period
1st waiver[9]	Arnel A. Lacorte	14 May 2013	15 April 2014
2nd waiver[10]	Vilma S. Domingo	30 January 2014	31 December 2014
3rd waiver[11]	Laura D. Overa	12 August 2014	30 June 2015

On 21 November 2014, petitioner received a copy of the Preliminary Assessment Notice (**PAN**) with attached Details of Discrepancies for deficiency income tax, VAT, EWT, DST and IAET for CY 2010, in the aggregate amount of ₱286,531,891.67.

6 Exhibits "P-15" to "P-26", BIR Form No. 1601-E.
7 Exhibits "P-27" to "P-38", BIR Form No. 2000.
8 Exhibit "R-1".
9 Exhibit "R-2", BIR Records, p. 8.
10 Exhibit "R-3", id., p. 12.
11 Exhibit "R-4", id., p. 462.

On 02 December 2014, petitioner filed a letter with the LTS of the BIR to contest the preliminary findings contained in the PAN.

On 06 February 2015, petitioner received a copy of the Formal Letter of Demand (**FLD**) with attached Details of Discrepancies and Audit Results/Assessment Notices. In the FLD, respondent ordered petitioner to pay a total of ₱292,114,856.15 as deficiency income tax, VAT, EWT, DST and IAET for CY 2010.

On 09 March 2015, petitioner filed its Protest against the FLD and requested the cancellation and withdrawal of the assessment against it. Subsequently or on 08 May 2015, petitioner submitted the relevant documents supporting its protest.

Pursuant to Section 228 of the NIRC[12], respondent had one hundred eighty (180) days from 08 May 2015, or until 05 November 2015, within which to decide on the protest. However, respondent failed to act on petitioner's protest within the time allowed. Hence, on 04 December 2015, petitioner filed the instant Petition for Review, praying for the cancellation and withdrawal of the assessment for deficiency income tax, VAT, EWT, DST and IAET for CY 2010.

Later or on 29 January 2016[13], respondent filed his Answer where he essentially countered that the waivers executed are all valid and assuming the same are void, the 10-year prescriptive period will apply pursuant to Section 222(A) of the NIRC. Section 222(A) states that "in case of false or fraudulent return with the intent to evade tax or of failure to file a return, the tax may be assessed, or a proceeding in court for the collection of such tax may be filed without assessment, at any time within ten (10) years after the discovery of the falsity, fraud or omission."

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12 **Section 228.** *Protesting of Assessment.* -

...

If the protest is denied in whole or in part, or is not acted upon within one hundred eighty (180) days from submission of documents, the taxpayer adversely affected by the decision or inaction may appeal to the Court of Tax Appeals within thirty (30) days from receipt of the said decision, or from the lapse of the one hundred eighty (180)-day period; otherwise, the decision shall become final, executory and demandable.

13 Division Docket, Volume I, pp. 118-120.

During one of the pre-trial hearings but before the parties submitted their Joint Stipulation of Facts and Issues[14] (**JSFI**), petitioner filed a Motion for Leave to Admit Attached Amended Petition for Review on 18 May 2016.[15] The Amended Petition for Review sought to add an argument that the assessment for deficiency DST has already prescribed. In a Resolution dated 23 June 2016, the Court granted petitioner's motion, and admitted the Amended Petition for Review.[16] Correspondingly, respondent filed his Amended Answer on 19 July 2016.[17]

Still later, the parties filed their JSFI on 03 August 2016.[18] The Court approved and adopted the parties' JSFI in the Pre-Trial Order issued on 24 August 2016.[19] The pre-trial was then deemed terminated.

When trial ensued thereafter, petitioner presented two witnesses, namely: Laura D. Overa (**Overa**), its Manager-Financial Services Department, and Edwin F. Ramos (**Ramos**), the Court-commissioned Independent Certified Public Accountant (**ICPA**).

On the witness stand, Overa[20] testified that, as the Manager for Financial Services Department, she is in charge of handling and overseeing petitioner's financial and tax matters, such as the preparation and filing of the tax returns. She attested to the filing of petitioner's tax returns for CY 2010 and payment of the corresponding taxes due thereon. She also testified that she executed the third waiver under the impression that she was authorized to do so considering that she was the one coordinating with the RO. However, she stated that the execution of the waivers was without any written authority or board resolution authorizing her, Arnel Lacorte (**Lacorte**) and Vilma Domingo to sign the waiver for and in behalf of petitioner.

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14 A Notice of Pre-trial Conference was issued on 16 February 2016, setting the case for pre-trial on 31 March 2016. Petitioner filed its Pre-Trial Brief on 29 March 2016, whereas respondent filed his Pre-Trial Brief on 15 March 2016[14]. Petitioner later moved for a resetting of the pre-trial conference, which was granted and the same was re-scheduled to 28 April 2016. The Pre-trial Conference pushed through on the said date and the parties were given until 13 May 2016 to file their Joint Stipulation of Facts and Issues (**JSFI**). Petitioner again moved for extension to file the JSFI.

15 Division Docket, Volume III, pp. 1043-1083.

16 Id., pp. 1184-1187.

17 Id., pp. 1194-1196.

18 Id., pp. 1198-1210.

19 Id., pp. 1212-1216.

20 Exhibit "P-47", Amended Judicial Affidavit, id., pp. 1226-1246; Exhibit "P-71", Supplemental Judicial Affidavit, id., pp. 1299-1305.

Thus, considering that the waivers contained fatal defects, the period to assess was not extended beyond three (3) years, and the assessment against petitioner was null and void. Even assuming that the assessment was valid, the same lacked legal bases.

During cross-examination, Overa confirmed that the officers of the corporation learned about the waiver she executed during the Executive Committee meeting, a week after the date of execution. Moreover, she was showed a copy of the LOA and she also confirmed that she received the same in her capacity as "Taxpayer's Authorized Representative". In like manner, the protest to the FLD filed with the BIR bearing her signature was presented to her. When asked whether petitioner raised the validity of the waivers as issue in the protest, she answered in the negative.

On the other hand, Ramos, the Court-commissioned ICPA[21], declared that he conducted an examination on petitioner's supporting documents relevant to its protest. Ramos, also testified on his findings and conclusions relative to the verification procedures conducted, which were all reflected in his ICPA report. He likewise provided reconciliations on the discrepancies resulting in deficiency assessment that can be traced in the supporting documents. Moreover, he stated that there were some items that could not be reconciled as respondent failed to provide the bases for the amount arrived at. Respondent did not conduct any cross-examination.

After the presentation of the last witness, petitioner filed its Formal Offer of Evidence[22] (**FOE**) for its documentary exhibits, which the Court resolved in Resolutions dated 20 July 2017[23] and 04 October 2018[24].

Respondent, for his part, presented his lone witness, RO Urbano[25]. She testified that she came to know about petitioner's case when she received a MOA dated 04 March 2013[26] authorizing her to

21 Exhibit marked as "P-70" (formally offered as Exhibit "P-49"), id. pp. 1265-1284; Exhibit "P-71", Supplemental Judicial Affidavit, id., pp. 1413-1424.
22 Id., pp. 1323-1337.
23 Division Docket, Volume III, pp. 1383-1386.
24 Id., Volume IV, pp. 1491-1521.
25 Exhibit "R-11", id., pp. 1345-1353; also reffered to in the records to be Sarah Urbano Marcelo.
26 Exhibit "R-1".

continue the conduct of the audit investigation of all of petitioner's internal revenue taxes for taxable year 2010. The said case was originally assigned to RO Gomez who transferred to Regular LTAD I, pursuant to a Travel Assignment.

RO Urbano also attested about the waivers that petitioner executed and said that the persons who executed the waivers represented themselves as petitioner's authorized representatives. She explained that the kind and amount of tax were not indicated in the waivers because at the time of their execution, they have yet to be determined. According to her, the three (3) waivers were executed prior to the issuance of the PAN. Moreover, Revenue Delegation Authority Order (**RDAO**) No. 05-01 dated 02 August 2001 no longer required that the kind and amount of tax be indicated in the prescribed form of the waiver.

On cross-examination[27], RO Urbano stated that she could not recall having received a Secretary's Certificate or any other document or notarized written authority (to the effect that the persons who executed the waivers were authorized) to sign the waivers on petitioner's behalf.

As regards the MOA, RO Urbano affirmed that she was duly authorized to conduct the audit based on it and that she had no other proof of authority other than the said MOA and the letter informing petitioner of the continuance of the audit.

Respondent filed his FOE on 02 August 2017. The Court admitted all of respondent's exhibits in the Resolution dated 04 October 2018.[28] The Court then ordered the parties to file their respective memoranda.[29] With the filing of petitioner's Memorandum on 13 June 2019[30], and respondent's failure to file his memorandum within the period given, the Court thereafter submitted the instant case for decision.

27 TSN dated 24 July 2017.
28 Supra at note 24.
29 Resolution dated 18 March 2019, Division Docket, Volume IV, pp. 1553-1558.
30 Id., pp. 1570-1626.

ISSUES

As the parties so crafted and agreed on in their JSFI,[31] the following issues are due for resolution:

I.

WHETHER OR NOT RESPONDENT'S RIGHT TO ASSESS PETITIONER FOR ALLEGED DEFICIENCY INCOME TAX, VAT, EWT, AND DST FOR CY 2010 HAD ALREADY PRESCRIBED IN VIEW OF THE LAPSE OF THE THREE-YEAR PRESCRIPTIVE PERIOD PROVIDED UNDER SECTION 203, TAX CODE;

II.

WHETHER OR NOT THE WAIVERS OF DEFENSE OF PRESCRIPTION UNDER THE STATUTE OF LIMITATIONS (THE "WAIVERS") IN THIS CASE ARE NULL AND VOID FOR FAILURE TO COMPLY WITH THE REQUIREMENTS OF THE LAW; AND,

III.

WHETHER OR NOT THE DEFICIENCY INCOME TAX, VAT, EWT, DST, AND IAET ASSESSMENT AGAINST PETITIONER FOR CY 2010 HAS FACTUAL AND LEGAL BASIS.

ARGUMENTS

In support of the issues above, petitioner contends that the assessment for deficiency taxes for CY 2010 are null and for being barred by prescription and for want of authority on the part of the revenue officers to conduct the audit investigation.

Foremost, petitioner argues that the waivers executed were all fatally defective for failure to strictly comply with Revenue Memorandum Order (**RMO**) No. 20-90, in relation to RDAO No. 05-01. Specifically, the waivers suffer the following defects[32]:

First Waiver

i. Failure to specify the nature and amount of tax/es subject of the assessment; and,

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31 Division Docket, Volume III, p. 1201.

32 Petitioner's Memorandum, id., Volume IV, pp. 1592-1593.

ii. Lack of notarized written authority of Petitioner's representative to sign the waiver.

Second Waiver

i. Failure to specify the nature and amount of tax/es subject of the assessment;
ii. Lack of notarized written authority of Petitioner's representative to sign the waiver;
iii. Petitioner was not furnished a copy of the BIR-accepted waiver; and,
iv. No stated date of acceptance by the Commissioner or his duly authorized representative.

Third Waiver

i. Failure to specify the nature and amount of tax/es subject of the assessment; and,
ii. Lack of notarized written authority of Petitioner's representative to sign the waiver.

Secondly, as regards the lack of authority of the ROs and GS to examine its books, petitioner insists that since the ROs and GS who actually conducted the audit were different from those named in the LOA, the assessment stemming from such examination is null and void. Likewise, the ROs and GS who examined the books of petitioner were only authorized by a MOA signed by OIC-Chief, LT Division-Makati, Silario.

Respondent counters that the three (3) waivers executed are all valid. Assuming without admitting that the waivers are not valid, the assessments are still valid because the 10-year prescriptive period will apply pursuant to Section 222(A) of the Tax Code, which states that "in case of false or fraudulent return with the intent to evade tax or of the failure to file a return, the tax may be assessed, or a proceeding in court for the collection of such tax may be filed without assessment, at any time within ten (10) years after the discovery of the falsity, fraud or omission."

<u>THE COURT'S RULING</u>

After a thorough perusal of the records of this case and the pieces of evidence proferred, the Court is convinced that the deficiency assessments for CY 2010 against petitioner is void for want of authority on the part of the ROs and GS who conducted and completed the audit.

The Court has been consistent in ruling that the revenue officer tasked to examine the books of taxpayers must be authorized by an LOA, otherwise the assessment for deficiency taxes resulting therefrom is void. The MOA subsequently issued is neither tantamount to an LOA nor a supplement thereto, as to validly give the new set of ROs and GS the same kind of authority vested in the LOA. Well-entrenched is the principle that a void assessment bears no fruit.[33]

Section 6 of the NIRC clearly states that the power to examine the books of taxpayers belongs to the CIR himself or his duly authorized representatives. It is thus crucial that the revenue officer who will carry on the examination must act on the authority given either by the CIR himself or his duly authorized representatives. Thus:

> . . .
>
> **Sec. 6.** *Power of the Commissioner to Make [A]ssessments and Prescribe [A]dditional Requirements for Tax Administration and Enforcement.-*
>
> (A) *Examination of Return and Determination of Tax Due.-* After a return has been filed as required under the provisions of this Code, the Commissioner or his duly authorized representative may authorize the examination of any taxpayer and the assessment of the correct amount of tax: Provided, however, That failure to file a return shall not prevent the Commissioner from authorizing the examination of any taxpayer.
>
> . . .

In relation to the above, Section 13 of the NIRC requires that revenue officers assigned to examine the taxpayer's books must be armed with an LOA, *viz*:

> . . .
>
> **Sec. 13.** *Authority of a Revenue Office[r].—* Subject to the rules and regulations to be prescribed by the Secretary of Finance, upon recommendation of the Commissioner, a Revenue Officer assigned to perform assessment functions in any district may, pursuant to a Letter of Authority issued by the Revenue Regional Director,

33 *Commissioner of Internal Revenue v. Metro Star Superama, Inc.*, G.R. No. 185371, 08 December 2010.

> examine taxpayers within the jurisdiction of the district in order to collect the correct amount of tax, or to recommend the assessment of any deficiency tax due in the same manner that the said acts could have been performed by the Revenue Regional Director himself.
> . . .

The Supreme Court in *Medicard Philippines, Inc. v. Commissioner of Internal Revenue*[34] emphasized the importance of the LOA, thus:

> ...
> An LOA is the authority given to the appropriate revenue officer assigned to perform assessment functions. It empowers or enables said revenue officer to examine the books of account and other accounting records of a taxpayer for the purpose of collecting the correct amount of tax. An LOA is premised on the fact that the examination of a taxpayer who has already filed his tax returns is a power that statutorily belongs only to the CIR himself or his duly authorized representatives...
> ...

The LOA gives notice to the taxpayer that it is under investigation for possible deficiency tax assessment; at the same time, it authorizes or empowers a designated revenue officer to examine, verify and scrutinize a taxpayer's books and records, in relation to internal revenue tax liabilities for a particular period.[35]

In the case at bar, respondent admitted that RO Urbano's authority merely sprung from a MOA. It is worthy to note that the MOA and the corresponding change in ROs and GS happened prior to the issuance of the assessment. Indubitably, the non-issuance of a new LOA naming the new set of ROs and GS who continued the audit investigation is fatal to respondent's case. The Court cannot uphold the validity of the assessment without offending petitioner's right to due process.

Moreover, even assuming *arguendo* that the MOA confers a valid authority to the revenue officer named therein, respondent's right to assess petitioner was already barred by prescription as the waivers executed were marred by defects, and therefore null and void.

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[34] G.R. No. 222743, 05 April 2017.

[35] *Commissioner of Internal Revenue v. Lancaster Philippines, Inc.*, G.R. No. 183408, 12 July 2017.

As a necessary result, the period within which respondent can assess petitioner was not validly extended.

The first waiver was executed on 14 May 2013, at the time RMO No. 20-90[36], in relation to RDAO 5-2001[37], were still in effect. These regulations provide for the strict compliance in the execution of the waiver, to wit:

> . . .
>
> 1. The waiver must be in the proper form prescribed by RMO 20-90. The phrase "but not after ______ 19____", which indicates the expiry date of the period agreed upon to assess/collect the tax after the regular three-year period of prescription, should be filled up.
>
> 2. **The waiver must be signed by the taxpayer himself or his duly authorized representative. In the case of a corporation, the waiver must be signed by any of its responsible officials. In case the authority is delegated by the taxpayer to a representative, such delegation should be in writing and duly notarized.**
>
> 3. The waiver should be duly notarized.
>
> 4. The CIR or the revenue official authorized by him must sign the waiver indicating that the BIR has accepted and agreed to the waiver. The date of such acceptance by the BIR should be indicated. **However, before signing the waiver, the CIR or the revenue official authorized by him must make sure that the waiver is in the prescribed form, duly notarized, and executed by the taxpayer or his duly authorized representative.**
>
> 5. Both the date of execution by the taxpayer and date of acceptance by the Bureau should be before the expiration of the period of prescription or before the lapse of the period agreed upon in case a subsequent agreement is executed.
>
> 6. The waiver must be executed in three copies, the original copy to be attached to the docket of the case, the second copy for the taxpayer and the third copy for the Office accepting the waiver. The fact of receipt by the taxpayer of his/her file copy must be indicated in the original copy to

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36 Issued on 04 April 1990.
37 Issued on 02 August 2001.

> show that the taxpayer was notified of the acceptance of the BIR and the perfection of the agreement.[38]
>
> . . .

The first waiver was executed by a certain Lacorte, who at the time of execution of the waiver was the Manager of the Accounting Department Operation, as testified to by Overa during her cross-examination[39], *viz*:

> . . .
> JUSTICE CASTAÑEDA:
> Q At that time of the execution of the waiver, what were their positions?
>
> MS. OVERA:
> A Mr. Arnel Lacorte was the Manager of the Accounting Department Operation and Ms. Vilma Domingo is the Senior Manager of Financial Services Department when she executed the waiver Your Honors.
> . . .

Nowhere in the records can it be proved that petitioner authorized Lacorte, through the Board of Directors, to execute the said waiver for and in behalf of the corporation. We cannot take credence of the testimony of RO Urbano that Lacorte represented himself as petitioner's representative. If indeed Lacorte represented himself as such and was the one coordinating with her, then she could have easily elicited from him the written authority required by the regulations.

Considering that the first waiver is null and void for failure to strictly comply with the regulations, the period to assess petitioner was not extended beyond the regular three-year period. It now becomes immaterial to discuss the validity of the subsequent waivers.

Furthermore, the Court cannot give weight to respondent's allegation in his Answer that, assuming without admitting that the waivers were not valid, the 10-year prescriptive period will apply pursuant to Section 222(A) of the NIRC, as he failed to establish such

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[38] *Commissioner of Internal Revenue v. Kudos Metal Corporation*, G.R. No. 178087, 05 May 2010; emphasis supplied.

[39] TSN dated 24 October 2016, p. 14.

allegation. It is nothing more than an empty allegation on the part of respondent in an attempt to extend the prescriptive period.

Incidentally, fraud is a question of fact that should be alleged and duly proven. The willful neglect to file the required tax return or the fraudulent intent to evade the payment of taxes, considering that the same is accompanied by legal consequences, cannot be presumed. Fraud entails corresponding sanctions under the tax law. Therefore, it is indispensable for the CIR to include the basis for its allegations of fraud in the assessment notice.[40]

In balancing the scales between the power of the State to tax and its inherent right to prosecute perceived transgressors of the law on one side, and the constitutional rights of a citizen to due process of law and the equal protection of the laws on the other, the scales must tilt in favor of the individual, for a citizen's right is amply protected by the Bill of Rights under the Constitution. Thus, while taxes are the lifeblood of the government, the power to tax has its limits, in spite of all its plenitude.[41]

WHEREFORE, the instant Amended Petition for Review is **GRANTED**. Accordingly, the assessment against petitioner Loyola Plans Consolidated, Inc. for deficiency income tax, value-added tax, expanded withholding tax, documentary stamp tax, and improperly accumulated earnings tax for the calendar year 2010, in the aggregate amount of ₱292,114,856.15, are **CANCELLED** and **SET ASIDE.**

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

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40 *Commissioner of Internal Revenue v. Fitness by Design, Inc.*, G.R. No. 215957, 09 November 2016.

41 Supra at note 33.

WE CONCUR:

JUANITO C. CASTAÑEDA, JR.
Associate Justice

CIELITO N. MINDARO-GRULLA
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.

JUANITO C. CASTAÑEDA, JR.
Associate Justice
2nd Division Chairperson

CERTIFICATION

Pursuant to Section 13, Article VIII 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's Division.

ROMAN G. DEL ROSARIO
Presiding Justice