REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

2100 CUSTOMS BROKERS, INC., Petitioner,	**CTA CASE NO. 8972**
	Members:
- versus -	**CASTAÑEDA, JR.,** *Chairperson,* **CASANOVA,** *and* **MANAHAN,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: FEB 22 2017 4:20 pm

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RESOLUTION

For the Court's resolution is petitioner's **Omnibus Motion**, filed on August 3, 2015, with respondent's **Comment/Opposition (On Petitioner's Omnibus Motion dated July 31, 2015)**, filed through registered mail on August 19, 2015 and received by the Court on August 28, 2015, with **Memorandum for the Petitioner**, filed on February 9, 2016, and **Memorandum for Respondent**, filed through registered mail on October 21, 2016 and received by the Court on November 10, 2016.

The relevant antecedents, as stipulated[1] by the parties and as borne by the records of the case, are as follows:

> On September 12, 2008, Officer-in-Charge (OIC)-Regional Director (RD) Ma. Nieva A. Guerrero issued a Letter of Authority (LOA)[2], authorizing Revenue Officer (RO) Ricaredo Balderas and Group Supervisor Helen H. Leano of Revenue District Office (RDO) No. 052-

[1] Joint Stipulation of Facts and Issues (JSFI), Docket, Vol. III, pp. 1604-1623.
[2] Exhibit "P-13", Docket, Vol. IV, p. 1746.

Parañaque City to examine and investigate the book of accounts and other accounting records of petitioner for all internal revenue taxes covering fiscal year ending March 31, 2007.[3]

On December 15, 2009, petitioner executed the First Waiver[4] extending the period to assess until December 31, 2010.

On September 29, 2010, petitioner received the Preliminary Assessment Notice[5] (PAN) issued by Regional Director (RD) Mr. Jaime B. Santiago on September 20, 2010, assessing it for alleged deficiency income tax, value-added tax (VAT) and withholding tax on compensation in the total amount of ₱57,640,481.92, inclusive of interest and penalties.[6]

On October 12, 2010, petitioner filed its Reply[7] contesting the PAN.[8]

On November 18, 2010, petitioner signed and submitted a waiver extending the period to assess until June 30, 2011 (Second Waiver).[9]

On November 15, 2010, Formal Assessment Notice[10] (FAN) was issued by RD Jaime B. Santiago demanding the payment of the total amount of ₱58,696,994.88 representing deficiency income tax, VAT and withholding tax on compensation inclusive of interest and penalties for the fiscal year ending March 31, 2007.[11]

On December 14, 2010, petitioner filed its written protest[12] dated December 5, 2010 to the FAN.[13]

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[3] Paragraph (c), JSFI, Docket, Vol. III, p. 1605.
[4] Exhibit "P-14", Docket, Vol. IV, p. 1747, Exhibit "R-4", BIR Records, p. 48.
[5] Exhibit "P-15", Docket, Vol. IV, pp. 1748-1752.
[6] Paragraph (d), JSFI, Docket, Vol. III, p. 1605.
[7] Exhibit "P-16", Docket, Vol. IV, pp. 1753-1764.
[8] Paragraph (e), JSFI, Docket, Vol. III, p. 1605.
[9] Exhibit "R-9", BIR Records, p. 562.
[10] Exhibit "P-17", Docket, Vol. IV, pp. 1765-1769.
[11] Paragraph (g), JSFI, Docket, Vol. III, p. 1605.
[12] Exhibit "P-18", Docket, Vol. IV, pp. 1770-1785.
[13] Paragraph (h), JSFI, Docket, Vol. III, p. 1605.

On July 13, 2011, the Final Decision on Disputed Assessment[14] (FDDA) was issued by RD Jaime B. Santiago demanding the payment of deficiency income tax, VAT and withholding tax on compensation in the total amount of ₱63,045,400.69 including interest and penalties.[15]

On August 18, 2011, petitioner filed an appeal[16] dated August 16, 2011 on the FDDA. On December 18, 2014, petitioner received the Decision[17] dated December 5, 2014, which denied petitioner's appeal and upheld the findings of deficiency internal revenue taxes in the FDDA.

Petitioner then filed its Petition for Review[18] on January 20, 2015. Respondent filed his Answer[19] through registered mail on March 13, 2015 and received by the Court on March 20, 2015.

On July 27, 2015, petitioner filed their Joint Stipulation of Facts and Issues.

On August 3, 2015, petitioner filed the present Omnibus Motion[20] praying for the resolution of the issue of prescription prior to conducting a full-blown trial on the merits of the case. Respondent filed his Comment/Opposition (On Petitioner's Omnibus Motion dated July 31, 2015)[21] through registered mail on August 19, 2015 and received by the Court on August 28, 2015.

In the Resolution[22] dated August 24, 2015, the Court granted petitioner's Omnibus Motion and allowed it to present evidence on the issue of prescription.

Accordingly, the parties presented their respective evidence on the issue of prescription.

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[14] Exhibit "P-19", Docket, Vol. IV, pp. 1786-1789.
[15] Paragraph (i), JSFI, Docket, Vol. III, p. 1605.
[16] Exhibit "P-20", Docket, Vol. IV, pp. 1790-1810.
[17] Exhibit "P-21", Docket, Vol. IV, pp. 1811-1824.
[18] Docket, Vol. I, pp. 6-26.
[19] Docket, Vol. I, pp. 285-291.
[20] Docket, Vol. III, pp. 1626-1632.
[21] Docket, Vol. III, pp. 1665-1667.
[22] Docket, Vol. III, pp. 1656-1657.

The Memorandum for the Petitioner[23] was later filed on February 9, 2016 while Memorandum for Respondent was filed through registered mail on October 21, 2016 and received by the Court on November 10, 2016.

The Court shall now resolve the issue on whether or not respondent's assessments were issued within the prescriptive period to issue tax assessments.

Petitioner claims that the FAN dated November 15, 2010 was issued beyond the three (3)-year prescriptive period from the filing of petitioner's returns for taxable year 2007. Moreover, petitioner alleges that the First Waiver executed was defective and invalid and therefore, did not extend the three (3)-year prescriptive period for the respondent to issue the FAN. Hence, petitioner asserts that respondent's right to assess it with deficiency VAT and withholding tax on compensation for fiscal year ending March 31, 2007 had already prescribed.

Section 203 of the National Internal Revenue Code (NIRC) of 1997, as amended, mandates that internal revenue taxes must be assessed within three (3) years reckoned from the period fixed by law for the filing of the tax return or the actual date of filing, whichever is later, thus:

> "SEC. 203. *Period of Limitation Upon Assessment and Collection.* - Except as provided in Section 222, internal revenue taxes shall be assessed within three (3) years after the last day prescribed by law for the filing of the return, and no proceeding in court without assessment for the collection of such taxes shall be begun after the expiration of such period: *Provided*, That in a case where a return is filed beyond the period prescribed by law, the three (3)-year period shall be counted from the day the return was filed. For purposes of this Section, a return filed before the last day prescribed by law for the filing thereof shall be considered as filed on such last day."

Below is the summary of the dates of filing of petitioner's relevant returns and the corresponding dates within which

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[23] Docket, Vol. IV, pp. 1865-1891.

respondent should assess petitioner for deficiency VAT and withholding tax on compensation for the taxable year 2007:

2007 Quarterly VAT Returns

Period Covered	Date Filed	Last Day to File Return[24]	Last Day to Assess
1st Quarter of 2007	July 24, 2006[25]	July 25, 2006	July 27, 2009
2nd Quarter of 2007	October 25, 2006[26]	October 25, 2006	October 26, 2009
3rd Quarter of 2007	January 19, 2007[27]	January 25, 2007	January 25, 2010
4th Quarter of 2007	April 26, 2007[28]	April 25, 2007	April 26, 2010

2007 Withholding Tax on Compensation Returns

Period Covered	Date Filed	Last Day to File Return[29]	Last Day to Assess
April 2006	May 11, 2006[30]	May 15, 2006	May 15, 2009
May 2006	June 9, 2006[31]	June 15, 2006	June 15, 2009
June 2006	July 10, 2006[32]	July 15, 2006	July 15, 2009
July 2006	August 9, 2006[33]	August 15, 2006	August 17, 2009
August 2006	September 11, 2006[34]	September 15, 2006	September 15, 2009
September 2006	October 10, 2006[35]	October 15, 2006	October 15, 2009

[24] Section 114(A) of the NIRC of 1997 requires that Quarterly VAT Returns should be filed within twenty-five (25) days following the close of each taxable quarter.
[25] Exhibit "P-8", Docket, Vol. IV, pp. 1714-1715.
[26] Exhibit "P-9", Docket, Vol. IV, pp. 1716-1717.
[27] Exhibit "P-10", Docket, Vol. IV, pp. 1718-1719.
[28] Exhibit "P-11", Docket, Vol. IV, pp. 1720-1721.
[29] Pursuant to Revenue Regulation No. 26-02, return must be filed on or before the fifteenth (15th) day of month following the month withholding was made.
[30] Exhibit "P-12-A", Docket, Vol. IV, pp. 1722-1723.
[31] Exhibit "P-12-B", Docket, Vol. IV, pp. 1724-1725.
[32] Exhibit "P-12-C", Docket, Vol. IV, pp. 1726-1727.
[33] Exhibit "P-12-D", Docket, Vol. IV, pp. 1728-1729.
[34] Exhibit "P-12-E", Docket, Vol. IV, pp. 1730-1731.
[35] Exhibit "P-12-F", Docket, Vol. IV, pp. 1732-1733.

October 2006	November 9, 2006[36]	November 15, 2006	November 16, 2009
November 2006	December 8, 2006[37]	December 15, 2006	December 15, 2009
December 2006	January 12, 2007[38]	January 15, 2007	January 15, 2010
January 2007	February 8, 2007[39]	February 15, 2007	February 15, 2010
February 2007	March 12, 2007[40]	March 15, 2007	March 15, 2010
March 2007	April 10, 2007[41]	April 15, 2007	April 15, 2010

An examination of the records reveals that petitioner executed two (2) Waivers of the Defense of Prescription Under the Statute of Limitations of the NIRC. The First and Second Waivers were dated December 15, 2009 and November 18, 2010, respectively.

The determination of whether the period to assess has already prescribed depends on the validity of these waivers executed by both petitioner and respondent to extend the period to assess. Hence, the Court shall examine if these waivers were executed in accordance with the requirements of the law, implementing rules and jurisprudential pronouncements.

Considering that the First Waiver was allegedly issued on December 15, 2009, the right of respondent to assess petitioner has already prescribed with respect to the following taxes: (1) deficiency VAT for the first and second quarters of 2009; and (2) deficiency withholding tax on compensation for the months of April 2006 to October 2006, as follows:

2007 Quarterly VAT Returns

Period Covered	**Date Filed**	**Last Day to File Return**[42]	**Last Day to Assess**

[36] Exhibit "P-12-G", Docket, Vol. IV, pp. 1734-1735.
[37] Exhibit "P-12-H", Docket, Vol. IV, pp. 1736-1737.
[38] Exhibit "P-12-I", Docket, Vol. IV, pp. 1738-1739.
[39] Exhibit "P-12-J", Docket, Vol. IV, pp. 1740-1741.
[40] Exhibit "P-12-K", Docket, Vol. IV, pp. 1742-1743.
[41] Exhibit "P-12-L", Docket, Vol. IV, pp. 1744-1745.
[42] Section 114(A) of the NIRC of 1997 requires that Quarterly VAT Returns should be filed within twenty-five (25) days following the close of each taxable quarter.

1st Quarter of 2007	July 24, 2006[43]	July 25, 2006	July 27, 2009
2nd Quarter of 2007	October 25, 2006[44]	October 25, 2006	October 26, 2009

2007 Withholding Tax on Compensation Returns

Period Covered	Date Filed	Last Day to File Return[45]	Last Day to Assess
April 2006	May 11, 2006[46]	May 15, 2006	May 15, 2009
May 2006	June 9, 2006[47]	June 15, 2006	June 15, 2009
June 2006	July 10, 2006[48]	July 15, 2006	July 15, 2009
July 2006	August 9, 2006[49]	August 15, 2006	August 17, 2009
August 2006	September 11, 2006[50]	September 15, 2006	September 15, 2009
September 2006	October 10, 2006[51]	October 15, 2006	October 15, 2009
October 2006	November 9, 2006[52]	November 15, 2006	November 16, 2009

The Court shall now discuss the validity of the two (2) waivers with regard to the remaining assessments.

Petitioner contends that the First Waiver executed by petitioner through Mr. Ariel J. Agcaoili on December 15, 2009 which purports to extend the prescriptive period up to December 31, 2010 is invalid and ineffective for the following reasons:

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[43] Exhibit "P-8", Docket, Vol. IV, pp. 1714-1715.
[44] Exhibit "P-9", Docket, Vol. IV, pp. 1716-1717.
[45] Pursuant to Revenue Regulation No. 26-02, return must be filed on or before the fifteenth (15th) day of month following the month withholding was made.
[46] Exhibit "P-12-A", Docket, Vol. IV, pp. 1722-1723.
[47] Exhibit "P-12-B", Docket, Vol. IV, pp. 1724-1725.
[48] Exhibit "P-12-C", Docket, Vol. IV, pp. 1726-1727.
[49] Exhibit "P-12-D", Docket, Vol. IV, pp. 1728-1729.
[50] Exhibit "P-12-E", Docket, Vol. IV, pp. 1730-1731.
[51] Exhibit "P-12-F", Docket, Vol. IV, pp. 1732-1733.
[52] Exhibit "P-12-G", Docket, Vol. IV, pp. 1734-1735.

1. Mr. Ariel Agcaoili was not given any duly notarized written authorization to execute the waiver in behalf of the petitioner;

2. The copy of the petitioner of the First Waiver executed by Mr. Ariel Agcaoili does not contain the signature of the duly authorized representative of the respondent; and

3. Petitioner was not given by the Bureau of Internal Revenue (BIR) a copy of the First Waiver executed by Mr. Ariel Agcaoili which bears the signature of the duly authorized representative of the respondent and the date of acceptance thereof.

On the other hand, respondent claims that petitioner was assessed for deficiency taxes for fiscal year ending March 31, 2007 within the prescriptive period under Section 222(b) of the NIRC of 1997, as amended, in view of the Waiver of the Defense of Prescription under the Statute of Limitations of the NIRC duly executed by petitioner. Respondent argues that the First and Second Waivers conform with the procedure on the execution of a valid waiver.

The Court agrees with petitioner.

Section 222(b) of the NIRC of 1997, as amended, provides that the period to assess and collect deficiency taxes may be extended upon a written agreement between the Commissioner of Internal Revenue and the taxpayer prior to the expiration of the three (3)-year prescriptive period, as follows:

> "SEC. 222. *Exceptions as to Period of Limitation of Assessment and Collection of Taxes.* –
>
> xxx xxx xxx
>
> (b) If before the expiration of the time prescribed in Section 203 for the assessment of the tax, both the Commissioner and the taxpayer have **agreed in writing** to its assessment after such time, the tax may be assessed within the period agreed upon. The period so agreed upon may be extended by subsequent written

> agreement made before the expiration of the period previously agreed upon." *(Emphasis supplied)*

In relation to the above-quoted provision, Revenue Memorandum Order (RMO) No. 20-90[53], as amended by Revenue Delegation Authority Order (RDAO) No. 05-01[54], was issued which provided the procedure that should be followed for the proper execution of the Waiver of the Statute of Limitations.

In RMO No. 20-90, respondent laid down the procedure in executing a Waiver as follows:

> "1. The waiver must be in the form identified hereof. This form may be reproduced by the Office concerned but there should be no deviation from such form. The phrase 'but not after ______ 19 ___' should be filled up. This indicates the expiry date of the period agreed upon to assess/collect the tax after the regular three-year period of prescription. The period agreed upon shall constitute the time within which to effect the assessment/collection of the tax in addition to the ordinary prescriptive period.
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> 2. **The waiver shall 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**.
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> **Soon after the waiver is signed by the taxpayer, the Commissioner of Internal Revenue or the revenue official authorized by him, as hereinafter provided, shall sign the waiver indicating that the Bureau has accepted and agreed to the waiver. The date of such acceptance by the Bureau should be indicated.** Both the date of execution by the taxpayer and date of acceptance by the Bureau should be before the expiration of the period of

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[53] Subject: Proper Execution of the Waiver of the Statute of Limitations Under the National Internal Revenue Code, April 4, 1990.

[54] Subject: Delegation of Authority to Sign and Accept the Waiver of the Defense of Prescription Under the Statute of Limitations, August 2, 2001.

prescription or before the lapse of the period agreed upon in case a subsequent agreement is executed.

3. The following revenue officials are authorized to sign the waiver.

xxx xxx xxx

4. **The waiver must be executed in three (3) 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 shall be indicated in the original copy.**

5. **The foregoing procedures shall be strictly followed. Any revenue official found not to have complied with this Order resulting in prescription of the right to assess/collect shall be administratively dealt with.**" *(Emphasis supplied)*

In the case of *Commissioner of Internal Revenue vs. Standard Chartered Bank*[55], the Supreme Court outlined the procedure for the proper execution of a 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.**

[55] G.R. No. 192173, July 29, 2015.

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 show that the taxpayer was notified of the acceptance of the BIR and the perfection of the agreement**."

In the case of *Commissioner of Internal Revenue vs. FMF Development Corporation*[56], the Supreme Court emphasized the mandatory nature of RMO No. 20-90, as follows:

"Petitioner contends that the procedures in RMO No. 20-90 are merely directory and that the execution of a waiver was a renunciation of respondent's right to invoke prescription. We do not agree. RMO No. 20-90 must be strictly followed. In *Philippine Journalists, Inc. v. Commissioner of Internal Revenue,* we ruled that a waiver of the statute of limitations under the NIRC, to a certain extent being a derogation of the taxpayer's right to security against prolonged and unscrupulous

[56] G.R. No. 167765, June 30, 2008.

> investigations, must be carefully and strictly construed. The waiver of the statute of limitations does not mean that the taxpayer relinquishes the right to invoke prescription unequivocally, particularly where the language of the document is equivocal. xxx"

Upon review of the records, the Court finds the First Waiver void in view of the following defects: (1) Mr. Ariel Agcaoili was not given any duly notarized written authorization to sign the waiver; and (2) petitioner was not furnished of the copy of the waiver duly signed by respondent and showing the date of acceptance. It must be noted that respondent did not bother to offer or present any evidence to prove the existence of a duly notarized written authorization in favor of Mr. Ariel Agcaoili to sign the waiver. Furthermore, respondent did not provide any evidence as to the fact of receipt of petitioner of the signed and accepted First Waiver. Notably, the copy of the First Waiver found in the BIR Records shows that a certain Mario L. Enriquez received a copy of the waiver on January 7, 2010. However, petitioner presented evidence to prove that the said person is not an employee of petitioner during the period of December 9, 2009 to January 2010, which respondent failed to controvert. Hence, the Court finds that petitioner was not notified of the acceptance of the First Waiver and of the perfection of the agreement.

In the case of *Commissioner of Internal Revenue vs. Kudos Metal Corporation*[57], the Supreme Court invalidated the waivers which were executed without a notarized written authority in behalf of the taxpayer, as follows:

> "A perusal of the waivers executed by respondent's accountant reveals the following infirmities:
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> 1. The waivers were executed without the notarized written authority of Pasco to sign the waiver in behalf of respondent.
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> 2. The waivers failed to indicate the date of acceptance.

[57] G.R. No. 178087, May 5, 2010.

3. The fact of receipt by the respondent of its file copy was not indicated in the original copies of the waivers.

Due to the defects in the waivers, the period to assess or collect taxes was not extended. Consequently, the assessments were issued by the BIR beyond the three-year period and are void."

In the case of *Philippine Journalists, Inc. vs. Commissioner of Internal Revenue*[58], the Supreme Court stressed the importance of the requirement that the petitioner must be furnished with a copy of the waiver, as follows:

> "Finally, the records show that petitioner was not furnished a copy of the waiver. Under RMO No. 20-90, the waiver must be executed in three copies with the second copy for the taxpayer. The Court of Appeals did not think this was important because the petitioner need not have a copy of the document it knowingly executed. It stated that the reason copies are furnished is for a party to be notified of the existence of a document, event or proceeding.
>
> The flaw in the appellate court's reasoning stems from its assumption that the waiver is a unilateral act of the taxpayer when it is in fact and in law an agreement between the taxpayer and the BIR. When the petitioner's comptroller signed the waiver on September 22, 1997, it was not yet complete and final because the BIR had not assented. **There is compliance with the provision of RMO No. 20-90 only after the taxpayer received a copy of the waiver accepted by the BIR.** The requirement to furnish the taxpayer with a copy of the waiver is not only to give notice of the existence of the document but of the acceptance by the BIR and the perfection of the agreement."

Taking into consideration the foregoing defects in the First Waiver, the period to assess the tax liabilities of petitioner for the fiscal year ending March 31, 2007, was therefore never extended.

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

Consequently, when the Second Waiver was subsequently executed and there being no assessment having been issued as of that time, prescription has already set in. Consequently, the Second Waiver is also void considering that the period sought to be extended has already prescribed in view of the invalidity of the First Waiver.

It must be noted that the execution of a Waiver of Statute of Limitations may be beneficial to the taxpayer or to the BIR, or to both. Considering however, that it results to a derogation of some of the rights of the taxpayer, the same must be executed in accordance with pre-set guidelines and procedural requirements. Otherwise, it does not serve its purpose, and the taxpayer has all the right to invoke its nullity. For that reason, this Court cannot turn blind on the importance of the Statute of Limitations upon the assessment and collection of internal revenue taxes provided for under the NIRC. The law prescribing a limitation of actions for the collection of the income tax is beneficial both to the Government and to its citizens; to the Government because tax officers would be obliged to act properly in the making of the assessment, and to citizens because after the lapse of the period of prescription, citizens would have a feeling of security against unscrupulous tax agents who may find an excuse to inspect the books of taxpayers, not to determine the latter's real liability, but to take advantage of every opportunity to molest peaceful, law-abiding citizens. Without such a legal defense, taxpayers would furthermore be under obligation to always keep their books and keep them open for inspection subject to harassment by unscrupulous tax agents. The law on prescription being a remedial measure should be interpreted in a way conducive to bringing about the beneficent purpose of affording protection to the taxpayer within the contemplation of the Commission which recommends the approval of the law.[59]

Since the waivers in this case are defective and invalid, the prescriptive period to assess deficiency VAT for the third and fourth quarters and deficiency withholding tax on compensation for the months of November 2006 to March 2007 for fiscal year ending March 31, 2007 was never suspended or tolled. Consequently, the FAN dated November 15, 2010 assessing petitioner for deficiency VAT and deficiency withholding tax on compensation for fiscal period ending March 31, 2007, is void.

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[59] *Supra,* Note 55.

WHEREFORE, premises considered, petitioner's **Omnibus Motion** is **GRANTED**. Accordingly, the assessments for petitioner's deficiency VAT and deficiency withholding tax on compensation for fiscal period ending March 31, 2007 is **CANCELLED** for having been issued beyond the prescriptive period.

SO ORDERED.

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

CAESAR A. CASANOVA
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice