

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

JIMMY A. ANG and OLIVIA
N. ANG,

Petitioners,

CTA EB Crim. No. 095

(RTC CASE NO. M-MNL-20-
03016-CR-R00-00)

(MTC CASE NO. M-MNL-20-
03016-CR-R00-00)

Present:

-versus-

DEL ROSARIO, PJ,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID, and
FERRER-FLORES, JJ.

PEOPLE OF THE
PHILIPPINES,
Respondent.

Promulgated:

AUG 02 2023

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DECISION

REYES-FAJARDO, J.:

We address the Petition for Review dated May 28, 2022,¹ challenging the Judgment² dated January 26, 2022, rendered by Branch 7, Regional Trial Court of the City of Manila (RTC-Manila) in RTC Case No. M-MNL-20-03016-CR-R00-00. The challenged Judgment upheld the Decision dated March 9, 2021, rendered by

¹ Rollo, pp. 1-34. Embodied in said Petition is petitioners' Manifestation with Motion to Admit Proof of Compliance of SDT No. RR6-2019-0495 to Dismiss this Case, found in pages 31-32 thereof.

² *Id.* at pp. 40-53.

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Branch 11, Metropolitan Trial Court of the City of Manila (MeTC-Manila), finding Jimmy A. Ang and Olivia N. Ang guilty beyond reasonable doubt for violation of Section 266, in relation to Sections 5, 14, 253(d), and 256 of the 1997 National Internal Revenue Code (NIRC), as amended.

The antecedents follow.

An Information was filed before the MeTC-Manila, indicting petitioners, as president and treasurer of The Value Systems Phils., Inc. (TVSPI), for violation of Section 266, in relation to Sections 5, 14, 253(d), and 256 of the NIRC, as amended,³ the accusatory portion of which states:

That on or about August 6, 2019, the [petitioners] being the President and Treasurer of THE VALUE SYSTEMS PHILS[.] INC[.] located at 3434 Ramon Magsaysay Blvd., Zone 063, Brgy. 627, Sta. Mesa, [Manila] City, [were] duly summoned by the Bureau of Internal Revenue, represented by ATTY. REGINE ANNE B. LACASANDILE to appear and produce said corporate taxpayer's books of accounts, records, memoranda and other papers relating to taxable year from the period of January 1, 2018 to June 30, 2018, or to furnish information as required by the Bureau of Internal Revenue, did then and there willfully, unlawfully and knowingly fail, refuse and neglect to testify, appear and produce the aforesaid documents for examination by the said Bureau despite notice and demand.

Contrary to law.

Petitioners pleaded not guilty to the above charge.⁴

In the Decision dated March 9, 2021,⁵ the MeTC-Manila convicted petitioners of the crime charged in the following fashion:

WHEREFORE, premises considered, [petitioners] JIMMY A. ANG and OLIVIA N. ANG are hereby found GUILTY beyond reasonable doubt of Violation of Section 266 of the National Internal Revenue Code, in relation to Section 253(d) of the NIRC.

[Petitioners] JIMMY A. ANG and OLIVIA N. ANG are each sentenced to suffer the penalty of imprisonment of one (1) year and

³ Page 1, Judgment dated January 26, 2022. *Rollo*, p. 40.

⁴ Page 2, Judgment dated January 26, 2022. *Id.* at p. 41.

⁵ Pages 3-4, Judgment dated January 26, 2022. *Id.* at pp. 41-42.

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ordered to pay a Fine of Five Thousand Pesos (Php5,000.00) each, with subsidiary imprisonment in case of insolvency.

So Ordered.

On March 24, 2021, petitioners filed a Motion for Reconsideration. However, it was denied by the MeTC-Manila through its Order dated June 7, 2021.⁶

Unfazed, petitioners appealed the Decision of the MeTC-Manila before the RTC-Manila.

In the Judgment dated January 26, 2022,⁷ the RTC-Manila affirmed the Decision of the MeTC-Manila, in this wise:

WHEREFORE, premises considered, no reversible error having been found, the present appeal is hereby **DISMISSED**.

The challenged Decision dated March 9, 2021 promulgated by Branch 11 of the Metropolitan Trial Court of Manila[,] finding [petitioners] Jimmy A. Ang and Olivia N. Ang guilty beyond reasonable doubt of Violation of Section 266[,] in relation to Sections 5 & 14, 253(d), and 256 of the National Internal Revenue Code of 1997[,] in Criminal Case No. M-MNL-20-03016-CR and are, thus, each sentenced to suffer the penalty of imprisonment of one (1) year[,] and ordered to pay a Fine of Five Thousand Pesos (Php 5,000.00) each, with subsidiary imprisonment in case of insolvency is hereby **AFFIRMED in toto**.

SO ORDERED.

Petitioners moved, but failed⁸ to secure a reversal of the RTC-Manila's affirmance of the MeTC-Manila's judgment of conviction; hence, the present recourse.

Petitioners argue that since the prosecution failed to accord a preliminary investigation, prior to the filing of the Information in the MeTC-Manila, their constitutional right to due process was violated.

Petitioners, too, maintain that the prosecution failed to establish beyond reasonable doubt, the following circumstances: *one*, the

⁶ Page 4, Judgment dated January 26, 2022. *Id.* at p. 42.

⁷ *Supra* note 2.

⁸ Order dated May 5, 2022, issued by the RTC-Manila. *Rollo*, pp. 54-58.

subpoena duces tecum (SDT) was regularly and properly issued; *two*, the SDT was properly served; and *three*, they neglected such SDT. They explained:

For item *one*, the authorized revenue examiner failed to demonstrate that they failed to comply with the Bureau of Internal Revenue (BIR) notices, prior to the issuance of such SDT. For this reason, the SDT was improvidently issued against them.

As for item *two*, Revenue Officer (RO) Andaya resorted to substituted service of said SDT, *sans* sufficient justification why personal service thereof was not practicable. Thus, there was no valid service of such SDT against them.

Anent item *three*, the appearance of their representative Raquel Encinas before the BIR, along with the latter's filing of Letter Request dated July 30, 2019, seeking for additional time to comply with the directive in such SDT collectively demonstrates that there was no neglect on their part to disobey the SDT.

Petitioners also theorize that good faith is a valid defense in the crime of neglect in complying with the SDT, punishable under Section 266 of the NIRC, as amended.

Petitioners further assert the appearance of their representative before the BIR, along with their filing of request for additional time to adhere with the SDT, is tantamount to compliance with said SDT.

Petitioners as well claim that they had allegedly complied with the SDT through TVSPI's Transmittal Letter dated August 20, 2020,⁹ as recognized by RO Andaya, via a Certification he signed on May 18, 2022 (Andaya Certification).¹⁰ On that account, this case must be dismissed.

Taking the opposite view,¹¹ respondent retorts that: *first*, petitioners were *not* deprived of their constitutional right to due process of law and right to preliminary investigation; *second*, the SDT was validly issued by the BIR; *third*, petitioners failed to comply with the SDT, despite numerous opportunities granted by the BIR; *fourth*,

⁹ Annex N, Petition for Review dated May 28, 2022. *Rollo*, p. 73.

¹⁰ Annex O, Petition for Review dated May 28, 2022. *Id.* at p. 74.

¹¹ Respondent's Comment (Re: Petitioner[s'] Petition for Review) dated July 15, 2022. *Id.* at pp. 82-96.

mistake in law is *not* a valid defense in cases involving *mala prohibita*, such as the criminal charge slapped against them; and *fifth*, TVSPI's Transmittal Letter dated August 20, 2020, and the Certification signed by RO Andaya on May 18, 2022, were *not* presented before the MeTC-Manila and RTC-Manila; hence, it cannot be considered by the Court *En Banc*.

By their Reply (To Comment dated July 15, 2022),¹² petitioners add that the Letter of Authority (LOA), upon which the SDT was based is void, because the handling RO failed to complete the audit or examination of TVPSI within one hundred twenty (120) days, from service thereof to the latter, as required by jurisprudence.

RULING

The Petition is denied.

First, the procedural matter advanced by petitioners.

Petitioners argue that their right to due process was violated for the prosecution's failure to accord preliminary investigation in this case.

We are not persuaded.

Section 1, Rule 112 of the Rules of Court, as amended,¹³ declares that preliminary investigation is required when the penalty imposed by law on a criminal offense is at least four (4) years, two (2) months and one (1) day of imprisonment, without regard to the fine. Petitioners were charged for violation of Section 266 of the NIRC, as amended, where the maximum penalty imposed by law is two (2) years; hence, preliminary investigation may be dispensed with. Besides, as correctly observed¹⁴ by the RTC-Manila, petitioners

¹² Rollo, unpagged.

¹³ **Section 1. Preliminary investigation defined; when required.** – Preliminary investigation is an inquiry or proceeding to determine whether there is sufficient ground to engender a well-founded belief that a crime has been committed and the respondent is probably guilty thereof, and should be held for trial.

Except as provided in section 7 of this Rule, a preliminary investigation is required to be conducted before the filing of a complaint or information for an offense where the penalty prescribed by law is at least four (4) years, two (2) months and one (1) day without regard to the fine. (Boldfacing supplied)

¹⁴ Pages 5-6, Judgment dated January 26, 2022. Rollo, pp. 44-45.

waived their right to question the lack of preliminary investigation when they failed to raise said defect prior to entering their plea on the offense charged, before the MeTC-Manila.¹⁵

Next, the merits of this case.

Section 2 of the NIRC, as amended, confers upon the BIR, the authority to assess and collect all national internal revenue taxes, fees, and charges.¹⁶ To aid the BIR in the discharge of said mandate, Section 5(c) of the same Code endows upon the Commissioner of Internal Revenue or his duly authorized representatives, the power to command the production of books, papers, records, or other data of any person liable for tax, required to file a tax return, or in the possession of said documents:

SEC. 5. Power of the Commissioner to Obtain Information, and to Summon, Examine, and Take Testimony of Persons. - In ascertaining the correctness of any return, or in making a return when none has been made, or in determining the liability of any person for any internal revenue tax, or in collecting any such liability, or in evaluating tax compliance, the Commissioner is authorized:

...

(C) To summon the person liable for tax or required to file a return, or any officer or employee of such person, or any person having possession, custody, or care of the books of accounts and other accounting records containing entries relating to the business of the person liable for tax, or any other person, to appear before the Commissioner or his duly authorized representative at a time and place specified in the summons and **to produce such books, papers, records, or other data, and to give testimony;**

...¹⁷

¹⁵ In *Miranda v. People of the Philippines*, G.R. No. 232192, June 22, 2020, it was ruled that: "[t]he accused's failure to object to the legality of their arrest or to the absence of a preliminary investigation, before entering their plea, will not negate their conviction when it is duly proven by the prosecution."

¹⁶ **SEC. 2. Powers and Duties of the Bureau of Internal Revenue.** - The Bureau of Internal Revenue shall be under the supervision and control of the Department of Finance and its powers and duties shall comprehend the **assessment and collection of all national internal revenue taxes, fees, and charges**, and the enforcement of all forfeitures, penalties, and fines connected therewith, including the execution of judgments in all cases decided in its favor by the Court of Tax Appeals and the ordinary courts.... See *Commissioner of Internal Revenue v. Bank of the Philippines Islands*, G.R. No. 227049, September 16, 2020. (Boldfacing supplied)

¹⁷ Boldfacing supplied.

To give teeth to Section 5(c) of the NIRC, as amended, Section 266 of the same Code, punishes by fine and imprisonment, neglect to comply with the BIR's duly issued summons:

SEC. 266. Failure to Obey Summons. - Any person who, being duly summoned to appear to testify, or to appear and produce books of accounts, records, memoranda or other papers, or to furnish information as required under the pertinent provisions of this Code, neglects to appear or to produce such books of accounts, records, memoranda or other papers, or to furnish such information, shall, upon conviction, be punished by a fine of not less than Five thousand pesos (P5,000) but not more than ten thousand pesos (P10,000) and suffer imprisonment of not less than one (1) year but not more than two (2) years.

As presently formulated, Section 266 of the NIRC, as amended, penalizes by fine and imprisonment, any person, who, despite being summoned, neglects to produce books of account, records, memoranda, or other papers required therein. The elements of this offense are: *first*, offender is duly summoned; *second*, offender is summoned to appear and produce books of accounts, records, memoranda or other reports, or to furnish information as required by the NIRC, as amended; and *third*, offender neglects to appear or to produce the documents just mentioned.¹⁸

Petitioners maintain that the BIR's SDT was invalidly issued because: *one*, there was no failure on their part to comply with the BIR's directive to produce accounting records and books of account, prior to the issuance thereof; *two*, said SDT was *not* personally served to them; and *three*, the LOA upon which the SDT was based is void because the handling RO failed to complete the audit or examination of TVPSI within one hundred twenty (120) days, from service thereof to the latter.

Petitioners are wrong on three counts.

First. The BIR gave petitioners several opportunities to present the required documents during TVSPI's audit and examination for the periods¹⁹ January 1, 2018 to June 30, 2018. These are the BIR's: *one*,

¹⁸ See *Go Lo v. People of the Philippines*, CTA EB Crim. No. 049, November 22, 2019.

¹⁹ Page 2, Judgment January 26, 2022. *Rollo*, p. 41.

Notice for Presentation of Documents, issued together with the Letter of Authority on November 26, 2018; *two*, Reminder Before Issuance of SDT, received by TVSPI's Accounting/Administrative Assistant Raquel Encinas (Encinas) on February 6, 2019; and *three*, Last Appeal for the production thereof, also received by Encinas on May 2, 2019. Yet, petitioners turned deaf to the BIR's repeated requests to produce the required documents. Therefore, the BIR may *not* be blamed in issuing the SDT against them.

Second. The BIR's SDT was properly served upon petitioners, through Encinas. As admitted in the Petition for Review,²⁰ Encinas is petitioners and TVPSI's authorized representative. Being so, receipt by Encinas of such SDT²¹ has the same effect as personal service thereof to petitioners and TVPSI. *Qui facit per alium facit se.* "He [or she] who acts through another acts himself [or herself]."²²

Third. Item IV (8) of Revenue Memorandum Order (RMO) No. 44-2010²³ states:

IV. Policies and Guidelines

...

8. Beginning June 1, 2010, the rule on the need for revalidation of LAs for failure of the revenue officials to complete the audit within the prescribed period shall be withdrawn. Accordingly, there is no need for revalidation of the LA even if the prescribed audit period has been exceeded. However, the failure of the RO to complete the audit within the prescribed period shall be subject to the applicable administrative sanctions.²⁴

Indeed, beginning June 1, 2010, RMO No. 44-2010 brushed aside the revalidation requirement if the assigned RO failed to complete the audit, within one hundred twenty (120) days from service of the LOA. Since the tax audit conducted on TVSPI is for

²⁰ Par. 57 of petitioners' Petition for Review states: "Acting on the subpoena received by Ms. Encinas, TVPSI through its representative, on August 6, 2019 Ms. Encinas ..." *Rollo*, p. 20.

Par. 75 of petitioners' Petition for Review states: "However, petitioners were not negligent in complying with the Subpoena/order of the BIR. Records show that Petitioners through its representative Raquel Encinas..." *Id.* at p. 28.

²¹ *Rollo*, p. 78.

²² See *Spouses Viloria v. Continental Airlines, Inc.*, G.R. No. 188288, January 16, 2012.

²³ SUBJECT: Electronic Issuance of Letters of Authority.

²⁴ Boldfacing supplied.

January 1, 2018 to June 30, 2018, failure to complete the audit within such period does not result in the invalidity of said BIR audit or examination.

Assuming, such one hundred twenty (120)-day period finds relevance here, *AFP General Insurance Corporation v. Commissioner of Internal Revenue (AGIC)*²⁵ ordained that said defect must be challenged at the earliest opportunity:

... even if the Court assumes that the BIR illegally extended their investigation, [the taxpayer] could have also resisted further investigation as early as the 121st day after the LOA's issuance/service if it truly believed that the assigned revenue officers no longer possessed the requisite authority. That it kept silent about the supposed violation and complained only when it was already found liable for deficiency taxes, once again, only show that it acquiesced to the BIR's extended audit, if any.

If petitioners earnestly believed that the BIR illegally extended their investigation against TVSPI, they could have resisted said investigation as early as the 121st day from service of LOA. However, petitioners did no such thing. They, too, stood still on the supposed irregularity and harped, only when the MeTC-Manila and RTC-Manila convicted them of the criminal offense subject of this appeal. Consistent with *AGIC*, petitioners' silence, when ought to speak, means that they agreed with the BIR's alleged extended audit.

Petitioners assert that by Encinas' attendance on the time and place specified in the BIR's SDT, coupled with request for additional time to comply with the SDT, they never neglected the BIR's SDT.

We disagree.

Neglect means "... omit, fail, or forbear to do a thing that can be done, or that is required to be done, but it may also import an absence of care or attention in the doing or omission of a given act."²⁶ We quote with approbation the comprehensive discussion of the MeTC-Manila, as adopted by the RTC-Manila, in concluding that

²⁵ G.R. No. 222133, November 4, 2020. In *AGIC*, the deficiency tax assessment involved was for TY 2006, covered by LOA dated May 7, 2008. This is prior to the issuance of RMO No. 44-2010.

²⁶ Black's Law Dictionary, Revised Fourth Edition (1968), p. 1184.

petitioners neglected the production of the required documents in the BIR's SDT:

When the accused was asked by the prosecution whether or not TVSPI submitted the required documents on August 06, 2019, he only answered that they requested the BIR for an extension. Raquel Encinas had a similar answer when she was asked whether the accused actually submitted the books of account and accounting records to the BIR on August 16, 2019. By their own Letter-request, the accused tacitly admitted that they did not attend the August 06, 2019 schedule as indicated in the Subpoena Duces Tecum and failed to submit the books of accounts and accounting records on the said date.

The Court is not persuaded with the reasons set forth by the accused for not complying with the Subpoena Duces Tecum. Accused Jimmy Ang's Letter request does not operate to excuse TVSPI's non-appearance and non-submission of documents on August 06, 2019. To reiterate, failure to obey summons is a *mala prohibita* offense, and the same is already committed from the fact of non-appearance and non-submission on the scheduled date. Incidentally, the time stamp in TVSPI's Letter is "11:26" of August 06, 2019[,] or after their scheduled appearance and submission at 10:00 o'clock in the morning. Reason dictates that there was nothing to extend if the Letter was filed after the schedule indicated in the SDT.

A subpoenaed individual cannot exempt himself [or herself] from criminal liability by simply submitting a Letter[,] through a representative on the day of the hearing. To hold otherwise would render Section 266 of the NIRC feeble and nugatory.

Significantly, TVSPI failed to submit the required documents even on the requested extension on August 16, 2019. When the accused was asked by the prosecution whether TVSPI submitted the documents on the requested extension or until August 16, 2019, he only stated they were awaiting the Answer from [the] BIR. Raquel Encinas admitted that the accused were not able to submit the required documents even on the requested extension on August 16, 2019.

Thus, from their scheduled date of appearance and submission on August 06, 2019, to the requested extension on August 16, 2019, up to the time the case was filed in Court on July 24, 2020, there is no showing that the accused ever submitted the required documents to the BIR. This is sufficient to hold accused liable for [v]iolation of Section 266 of the National Internal Revenue Code.²⁷

²⁷ Pages 11-12, Judgment dated January 26, 2022. *Rollo*, pp. 50-51.

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Petitioners nonetheless claim that good faith is a valid defense against the criminal charge against them.

The claim is unfounded.

It is a general principle in law that in *malum prohibitum* case, good faith or motive is not a defense because the law punishes the prohibited act itself.²⁸ Mere neglect by the offender to appear or to produce the documents required by the BIR, through a duly issued subpoena is punishable under Section 266 of the NIRC, as amended. Again, the BIR's duly issued and served SDT required petitioners to produce TVSPI's general & subsidiary sales books, general & subsidiary purchase books, sales invoices, delivery receipts, purchase invoices, and check vouchers on August 6, 2019. For failure to do so, petitioners committed the act punishable by said provision of law. Petitioners' good faith is inconsequential here.

In a last-ditch effort to fend off defeat, petitioners point out that they had allegedly complied with the SDT, through TVSPI's Transmittal Letter dated August 20, 2020,²⁹ as recognized by the Andaya Certification.³⁰ On that account, this case must be dismissed.

We differ.

Section 34, Rule 132 of the Rules of Court, as amended provides that courts shall not consider evidence which was not formally offered.³¹ The reason for this rule is:

... because judges are mandated to rest their findings of facts and their judgment only and strictly upon the evidence offered by the parties at the trial. Its function is to enable the trial judge to know the purpose or purposes for which the proponent is presenting the evidence. *On the other hand, this allows opposing parties to examine the evidence and object to its admissibility.* Moreover, it facilitates review as the appellate court will not be required to review documents not previously scrutinized by the trial court.³²

²⁸ *Sama, et al. v. People of the Philippines*, G.R. No. 224469, January 5, 2021.

²⁹ *Supra* note 9.

³⁰ *Supra* note 10.

³¹ **Section 34. Offer of evidence.** - The court shall consider no evidence which has not been formally offered. The purpose for which the evidence is offered must be specified. See *Montelibano v. Yap*, G.R. No. 197475, December 6, 2017.

³² *Republic of the Philippines v. Gimenez*, G.R. No. 174673, January 11, 2016.

Relevantly, the Rules of Court, as amended, are explicit as to *when* parties in a criminal case should present evidence. These are: *first*, during trial, whereby the prosecution and accused are permitted to present evidence to establish the criminal charge and defense, respectively;³³ *second*, at any time prior to finality of judgment of conviction, through reopening of trial;³⁴ and *third*, after the judgment of conviction, but prior to finality thereof, by moving for new trial.³⁵

It was stated in the Transmittal Letter dated August 20, 2020, that TVSPI transmitted to the BIR, the documents required in the SDT. Said letter could have been presented by petitioners *prior* to the MeTC-Manila's judgment of conviction rendered on March 9, 2021; yet, they failed. Neither did they move for new trial before the MeTC-Manila to consider such document as their additional evidence; nor did they interpose said matter before the RTC-Manila. Only when petitioners were found criminally liable by both the MeTC-Manila and RTC-Manila did they opt to introduce the Transmittal Letter dated August 20, 2020, for the first time in their appeal before us. Thus, we cannot consider such document now. To stress, evidence not formally offered has no probative value and must be excluded by the court.³⁶

Besides, even if we were to consider and weigh TVPSI's Transmittal Letter dated August 20, 2020 and the Andaya Certification, these documents tend to weaken, rather than strengthen, petitioners' cause. Specifically, if TVPSI was able to submit the required documents in the BIR's SDT only on August 20, 2020, this would reinforce the conclusion that petitioners neglected to produce the required documents on the date specified in the BIR's SDT on August 6, 2019.

In fine, the RTC-Manila upheld the MeTC-Manila's finding that petitioners are criminally liable for violation of Section 266 of the NIRC, as amended.

So must it be.

³³ See Section 11(a) and (b), Rule 119 of the Rules of Court, as amended.

³⁴ Section 24, Rule 119 of the Rule 119 of the Rules of Court, as amended; and *Hernan v. The Honorable Sandiganbayan*, G.R. No. 217874, December 5, 2017.

³⁵ Sections 1 and 2, Rule 121 of the Rules of Court, as amended.

³⁶ *Republic of the Philippines v. Gimenez*, *supra* note 32.

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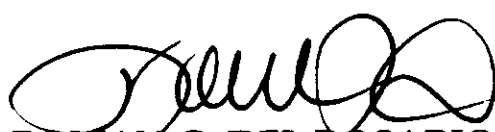
WHEREFORE, the Petition for Review dated May 28, 2022, filed by Jimmy A. Ang and Olivia N. Ang, is **DENIED**, for lack of merit. The Judgment dated January 26, 2022, rendered by Branch 7, Regional Trial Court of the City of Manila, in RTC Case No. M-MNL-20-03016-CR-R00-00, is **AFFIRMED**.

Further, petitioners' Manifestation embodied in their Petition for Review dated May 28, 2022, is **NOTED**, whereas their Motion to Admit Proof of Compliance of SDT No. RR6-2019-0495 to Dismiss this Case, also embodied in the same Petition, is **DENIED**.

SO ORDERED.

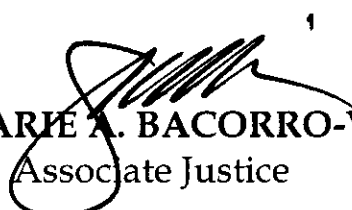

MARIAN IVY F. REYES-FAJARDO
Associate Justice

We Concur:


ROMAN G. DEL ROSARIO
Presiding Justice

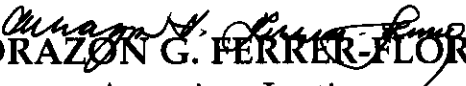

MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
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 case was assigned to the writer of the opinion of the Court.


ROMAN G. DEL ROSARIO
Presiding Justice