REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**CTA *EB* NO. 2141** (CTA Case No. 9275)
	Present:
-versus-	**DEL ROSARIO,** *P.J.,* **CASTAÑEDA, JR., UY, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA,** *and* **MODESTO-SAN PEDRO,** *JJ.*
TRAVELLERS INTERNATIONAL HOTEL GROUP, INC., *Respondent.*	Promulgated: SEP 22 2020 4:10 p.m.

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DECISION

MANAHAN, J.:

This resolves the *Petition for Review*[1] filed by petitioner Commissioner of Internal Revenue (CIR) on October 16, 2019 pursuant to Section 3(b), Rule 8 of the Revised Rules of the Court of Tax Appeals (RRCTA), as amended[2], which prays for the reversal and setting aside of the *Decision* dated March 12, 2019[3] and the *Resolution* dated September 9, 2019[4] promulgated by the Special Third Division of the Court of Tax Appeals (CTA) in CTA Case No. 9275 entitled "*Travellers International Hotel Group, Inc. vs. Commissioner of Internal Revenue*", and the rendition instead of a new judgment ordering respondent to pay the total amount of

[1] *Rollo*, CTA EB No. 2141, pp. 5-14.
[2] Rules of the Court of Tax Appeals – approved by the Supreme Court on November 22, 2005 (A.M. No. 05-11-07-CTA); Amendments to the 2005 Rules of Court of the Court of Tax Appeals – approved by the Supreme Court on September 16, 2008 (A.M. No. 05-11-07-CTA; and Additional Amendments to the 2005 Revised Rules of the Court of Tax Appeals – approved by the Supreme Court on February 10, 2009 (A.M. No. 05-11-07-CTA).
[3] *Rollo* at pp. 20-40.
[4] *Id.* at pp. 41-45.

Php2,923,190,960.33 for deficiency income tax including compromise penalty for taxable year 2011, as well as 25% and 50% surcharge, 20% deficiency and delinquency interest pursuant to Sections 248 and 249 of the 1997 NIRC, as amended, and 12% interest until full payment pursuant to Section 249 of Tax Reform for Acceleration and Inclusion (TRAIN) law effective January 1, 2018 as implemented by Revenue Regulations (RR) No. 21-2018.

The dispositive portions of the assailed Decision and Resolution read:

Decision dated March 12, 2019:[5]

> "**WHEREFORE**, the Petition for Review filed by Travellers International Hotel Group, Inc. on February 24, 2016, is hereby **GRANTED**. The Final Decision dated January 22, 2016, issued by respondent Commissioner of Internal Revenue is hereby **REVERSED**. Accordingly, the deficiency Income Tax assessment issued against petitioner for calendar year 2011 in the aggregate amount of Two Billion Nine Hundred Twenty-Three Million One Hundred Ninety Thousand Nine Hundred Sixty Pesos and Thirty-Three Centavos (P2,923,190,960.33), inclusive of interest, is **CANCELLED** and **SET ASIDE**.
>
> **SO ORDERED**."

Resolution dated September 9, 2019:[6]

> "**WHEREFORE**, finding no cogent reason to reverse the ruling in the assailed Decision of March 12, 2019, respondent's *Motion for Reconsideration (Re: Decision dated 12 March 2019)* is hereby **DENIED**, for lack of merit.
>
> **SO ORDERED**."

The Facts

As culled from the records of this case, petitioner is the Commissioner of the Bureau of Internal Revenue (BIR) with the power to decide disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties imposed in relation thereto or other matters arising under the National Internal Revenue Code (NIRC) or other laws or portions thereof

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[5] *Supra*, Note 3.
[6] *Supra*, Note 4.

administered by the BIR. He holds office at the BIR National Office Building, Agham Road, Diliman, Quezon City.[7]

Respondent Travellers International Hotel Group, Inc. (TIHGI) is a domestic corporation, with principal office at 10/F Newport Entertainment & Commercial Centre, Newport Boulevard, Newport Cybertourism Economic Zone, Pasay City, Philippines. It is registered with the Bureau of Internal Revenue (BIR), with Taxpayer Identification No. 246-099-058-000.[8]

Respondent TIHGI is authorized by the Philippine Amusement and Gaming Corporation (PAGCOR) to establish and operate casinos within the latter's regulatory and licensing authority under Presidential Decree (PD) No. 1869, as amended, otherwise known as the PAGCOR Charter.[9]

In the course of its operation during the calendar year (CY) 2011, respondent TIHGI earned gaming revenues (net of promotional allowances) in the amount of ₱24,020,363,866.00.[10]

During the same year, respondent TIHGI paid PAGCOR the total amount of ₱1,261,989,212.93, representing five percent (5%) franchise tax on its income from casino and gaming operations.[11]

On June 17, 2015, respondent TIHGI received from the BIR – Large Taxpayers Audit Division 2 a Preliminary Assessment Notice (PAN) with attached Details of Discrepancies, assessing it of deficiency income tax (IT), value-added tax (VAT), expanded withholding tax (EWT), withholding tax on compensation (WTC), final tax (FT), documentary stamp tax (DST), and compromise penalties for CY 2011 in the aggregate amount of ₱3,049,432,893.44, inclusive of interest and penalties.[12]

On June 23, 2015, respondent TIHGI paid the amount of ₱109,795,888.16, representing a portion of the assessed deficiency IT, VAT, EWT, WTC, FT, DST, and compromise

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[7] *Rollo*, Decision dated March 12, 2019, p. 21.
[8] *Rollo*, Decision dated March 12, 2019, p. 21.
[9] *Id.*
[10] *Id.*
[11] *Id.*
[12] *Id.* at pp. 21-22.

penalties in the respective amounts of ₱12,185,946.22, ₱10,908,142.85, ₱61,098,451.35, ₱10,417,722.79, ₱2,249,335.91, ₱12,496,289.04, and ₱440,000.00. The payment corresponding to the deficiency IT allegedly did not cover the assessment on income from gaming operations under respondent TIHGI's Provisional License.[13]

On July 2, 2015, respondent TIHGI filed its Reply to the PAN controverting the IT assessment on the revenues derived from its gaming operations under its Provisional License with PAGCOR.[14]

On August 4, 2015, respondent TIHGI received a Formal Letter of Demand (FLD) with attached Details of Discrepancies and Final Assessment Notices (FANs) dated July 31, 2015, finding it still liable for deficiency IT for CY 2011 in the total amount of ₱2,865,027,340.45, computed as follows:[15]

INCOME TAX			
Taxable Income/(loss) per ITR			
Add:	Taxable income from provisional gaming license		₱ 5,706,914,316.00
Taxable Income per investigation			5,706,914,314.00
Basic Income Tax Due (30%)			1,712,074,294.80
Less:	Allowable tax credits/payments		
	Creditable tax withheld per return	₱ 9,432,052.00	
	Income tax payments	7,048,067.00	
	Sub-total	16,480,119.00	
	Less: Excess MCIT over RCIT carried over to succeeding period	₱16,480,119.00	-
Total Basic Deficiency Income Tax Due			1,712,074,294.80
Add:	Interest (04.16.12 to 08.28.15)		1,152,953,045.65
TOTAL AMOUNT DUE			**₱2,865,027,340.45**

On September 3, 2015, respondent TIHGI protested the FLD/FAN on the ground that the deficiency IT assessment had no merit, hence, should be cancelled and withdrawn.[16]

On October 9, 2015, respondent TIHGI received the Final Decision on Disputed Assessment (FDDA) dated October 7,

[13] *Rollo*, Decision dated March 12, 2019, p. 22.
[14] *Id.*
[15] *Id.* at pp. 22-23.
[16] *Id.* at p. 23.

2015, holding that it still failed to refute the validity of the deficiency IT assessment.[17]

Respondent TIHGI then filed a Request for Reconsideration of the FDDA with respondent on November 6, 2015, which was denied with finality in the Final Decision dated January 22, 2016 received by petitioner on January 26, 2016. Hence, respondent TIHGI filed its Petition for Review on February 24, 2016 in the Court in Division.[18]

After the trial, the Court in Division ruled in favor of respondent TIHGI and the assessment notice for the abovementioned deficiency taxes was cancelled and set aside.

Petitioner CIR then moved for the reconsideration of the Court's assailed decision which the Court in Division denied anew. Hence, the instant petition was filed on October 16, 2019 after this Court granted[19] petitioner's Motion for Extension of Time to File Petition for Review[20].

On November 6, 2019, respondent TIHGI was directed[21] by this Court to file its comment[22] on said petition which it submitted on December 10, 2019 after this Court granted[23] its Motion for Extension of Time to File Comment[24].

On January 8, 2020[25], the Court's proceeding was suspended to give way for the tax mediation process. However, the parties decided not to have their case mediated.[26] Hence, the Court had given due course to the instant case and was deemed submitted for decision.[27]

The Issue

The sole issue to be resolved is:[28]

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[17] *Id.*
[18] *Rollo*, Decision dated March 12, 2019, p. 23.
[19] *Id.*, Minute Resolution dated September 27, 2019, p. 4.
[20] *Id.* at pp. 1-2.
[21] *Id.*, Resolution dated November 6, 2019, pp. 47-48.
[22] *Id.*, Comment (Re: Petition for Review dated October 14, 2019), pp. 53-63.
[23] *Id.*, Minute Resolution dated November 22, 2019.
[24] *Id.* at pp. 49-51.
[25] *Id.*, Resolution dated January 8, 2020, pp. 65-66.
[26] *Id.*, No Agreement to Mediate dated January 23, 2020, p. 67.
[27] *Id.*, Resolution dated February 10, 2020, pp. 69-70.
[28] *Id.*, Petition for Review, p. 7.

> Whether the Court in Division erred in ruling that respondent TIHGI, being a Licensee of PAGCOR is exempt from Income Tax on its gaming operations.

Arguments of Petitioner[29]

Petitioner CIR argues that respondent TIHGI's income from gaming operations is not exempt from income tax under Section 13(2)(b) of PD No. 1869[30] because such provision inures only to those entities which provide necessary services to PAGCOR in connection with the latter's operations of the casinos and do not extend to the benefit of the licensees which are not under the control of PAGCOR, the franchise holder.

Argument of Respondent[31]

Respondent TIHGI posits that the arguments raised by petitioner CIR have already been raised and resolved by the assailed Resolution of the Court in Division.

It further argues that the Court in Division did not err in ruling that as a licensee, it is exempt from income tax on its gaming revenues pursuant to PD No. 1869.

Ruling of the Court *En Banc*

This Court shall determine first whether the instant petition is filed on time. Sections 1 and 3(b) of the RRCTA provide that:

> SECTION 1. *Review of cases in the Court en banc.*- In cases falling under the exclusive appellate jurisdiction of the Court *en banc,* the petition for review of a decision or resolution of the Court in Division must be preceded by the filing of a timely motion for reconsideration or new trial with the Division.
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> xxx xxx xxx
>
> SEC. 3. *Who may appeal; period to file petition.*- (a) xxx xxx xxx

[29] *Id.*, pp. 12-19.
[30] CONSOLIDATING AND AMENDING PRESIDENTIAL DECREE NOS. 1067-A, 1067-B, 1067-C, 1399 AND 1632, RELATIVE TO THE FRANCHISE AND POWERS OF THE PHILIPPINE AMUSEMENT AND GAMING CORPORATION (PAGCOR).
[31] *Rollo*, Comment, pp. 55-63.

> (b) **A party adversely affected by a decision or resolution of a Division of the Court on a motion for reconsideration** or new trial **may appeal to the Court by filing before it a petition for review within fifteen days from receipt of a copy of the questioned decision or resolution**. Upon proper motion and the payment of the full amount of the docket and other lawful fees and deposit for costs before the expiration of the reglementary period herein fixed, the Court may grant an additional period not exceeding fifteen days from the expiration of the original period within which to file the petition for review. (*Emphasis supplied*)

The records of the case reveal that the instant petition was preceded by a Motion for Reconsideration which is the subject of the assailed *Resolution* dated September 9, 2019. The latter was allegedly received by petitioner CIR on September 16, 2019. In accordance with the abovementioned provisions of the RRCTA, petitioner CIR had until October 1, 2019 within which to file its petition.

However, petitioner CIR moved for an extension of time to file the required Petition for Review which was granted up to October 16, 2019. Thus, the filing of the instant Petition for Review on the said date was on time.

Going now to the merits of the case, the real issue to be resolved is the proper interpretation of Section 13(2)(b) of PD No. 1869, otherwise known as the PAGCOR Charter, relative to the tax privilege and exemption of its contractees and licensees.

Section 13 of P.D. No. 1869 provides:

> "SEC. 13. *Exemptions.* —
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> (1) xxx xxx xxx
>
> (2) *Income and other taxes.* — (a) Franchise Holder: No tax of any kind or form, income or otherwise, as well as fees, charges or levies of whatever nature, whether National or Local, shall be assessed and collected under this Franchise from the Corporation; nor shall any form of tax or charge attach in any way to the earnings of the Corporation, except a Franchise Tax of five (5%) percent of the gross revenue or earnings derived by the Corporation from its operation under this Franchise. Such tax shall be due and payable quarterly to the National Government and shall be in lieu of all kinds of taxes, levies, fees or assessments of any kind, nature or

> description, levied, established or collected by any municipal, provincial, or national government authority.
>
> (b) *Others*: The exemptions herein granted for earnings derived from the operations conducted under the franchise specifically from the payment of any tax, income or otherwise, as well as any form of charges, fees or levies, shall inure to the benefit of and extend to corporation(s), association(s), agency(ies), or individual(s) with whom the Corporation or operator has any contractual relationship in connection with the operations of the casino(s) authorized to be conducted under this Franchise and to those receiving compensation or other remuneration from the Corporation or operator as a result of essential facilities furnished and/or technical services rendered to the Corporation or operator.
>
> The fee or remuneration of foreign entertainers contracted by the Corporation or operator in pursuance of this provision shall be free of any tax."

In *Philippine Amusement and Gaming Corporation (PAGCOR) v. The Bureau of Internal Revenue, et al.*[32], the Supreme Court classified those incomes subject of said exemption, to wit:

> In our Decision dated March 15, 2011, we have already declared petitioner's income tax liability in view of the withdrawal of its tax privilege under R.A. No. 9337. However, we made no distinction as to which income is subject to corporate income tax, considering that the issue raised therein was only the constitutionality of Section 1 of R.A. No. 9337, which excluded petitioner from the enumeration of GOCCs exempted from corporate income tax.
>
> For clarity, it is worthy to note that under P.D. 1869, as amended, PAGCOR's income is classified into two: (1) income from its operations conducted under its Franchise, pursuant to Section 13(2) (b) thereof (*income from gaming operations*); and (2) income from its operation of necessary and related services under Section 14(5) thereof (*income from other related services*). In RMC No. 33-2013, respondent further classified the aforesaid income as follows:
>
> 1. PAGCOR's ***income from its operations and licensing of gambling casinos, gaming clubs and other similar recreation or amusement places, gaming pools***, includes, among others:
>
> a) Income from its casino operations;
>
> b) Income from dollar pit operations;

[32] G.R. No. 215427, December 10, 2014.

c) Income from regular bingo operations; and

d) Income from mobile bingo operations operated by it, with agents on commission basis. Provided, however, that the agents' commission income shall be subject to regular income tax, and consequently, to withholding tax under existing regulations.

2. ***Income from "other related operations"*** includes, but is not limited to:

a) Income from licensed private casinos covered by authorities to operate issued to private operators;
b) Income from traditional bingo, electronic bingo and other bingo variations covered by authorities to operate issued to private operators;
c) Income from private internet casino gaming, internet sports betting and private mobile gaming operations;
d) Income from private poker operations;
e) Income from junket operations;
f) Income from SM demo units; and
g) Income from other necessary and related services, shows and entertainment.

xxx xxx xxx

For proper guidance, the first classification of PAGCOR's income under RMC No. 33-2013 (*i.e.*, income from its operations and licensing of gambling casinos, gaming clubs and other similar recreation or amusement places, gambling pools) should be interpreted in relation to Section 13(2) of P.D. 1869, which pertains to the income derived from issuing and/or granting the license to operate casinos to PAGCOR's contractees and licensees, as well as earnings derived by PAGCOR from its own operations under the Franchise. On the other hand, **the second classification of PAGCOR's income under RMC No. 33-2013 (*i.e.*, income from other related operations) should be interpreted in relation to Section 14(5) of P.D. 1869, which pertains to income received by PAGCOR from its contractees and licensees in the latter's operation of casinos, as well as PAGCOR's own income from operating necessary and related services, shows and entertainment**.

As to whether petitioner's tax privilege of paying five percent (5%) franchise tax inures to the benefit of third parties with contractual relationship with petitioner in connection with the operation of casinos, we find no reason to rule upon the same. The resolution of the instant petition is limited to clarifying the tax treatment of petitioner's income vis-à-vis our Decision dated March 15, 2011. This Decision is not meant to expand our original Decision by delving into new issues involving petitioner's contractees and licensees. For one, the latter are not parties to the instant case, and may not therefore stand to benefit or bear the consequences of this resolution. For another,

> to answer the fourth issue raised by petitioner relative to its contractees and licensees would be downright premature and iniquitous as the same would effectively countenance sidesteps to judicial process." (*Additional boldfacing ours*)

However, as shown in the abovementioned decision, the issue on whether the tax privilege of paying five percent (5%) franchise tax inures to the benefit of third parties with contractual relationship with PAGCOR was not tackled in the said case.

However, although *obiter*, such issue was slightly mentioned by the Supreme Court in the earlier case of *Philippine Amusement and Gaming Corporation (PAGCOR) v. The Bureau of Internal Revenue, et al.* [33], to wit:

> "A close scrutiny of the above provisos clearly gives PAGCOR a blanket exemption to taxes with no distinction on whether the taxes are direct or indirect. We are one with the CA ruling that PAGCOR is also exempt from indirect taxes, like VAT, as follows:
>
> > Under the above provision [Section 13 (2) (b) of P.D. 1869], the term "Corporation" or operator refers to PAGCOR. Although the law does not specifically mention PAGCOR's exemption from indirect taxes, PAGCOR is undoubtedly exempt from such taxes because <u>the law exempts from taxes persons or entities contracting with PAGCOR in casino operations</u>. Although, differently worded, the provision clearly exempts PAGCOR from indirect taxes. <u>**In fact, it goes one step further by granting tax exempt status to persons dealing with PAGCOR in casino operations**</u>. The unmistakable conclusion is that PAGCOR is not liable for the P30, 152,892.02 VAT and neither is Acesite as the latter is effectively subject to zero percent rate under Sec. 108 B (3), R.A. 8424. (Emphasis supplied.)
>
> Indeed, by extending the exemption to entities or individuals dealing with PAGCOR, the legislature clearly granted exemption also from indirect taxes. It must be noted that the indirect tax of VAT, as in the instant case, can be shifted or passed to the buyer, transferee, or lessee of the goods, properties, or services subject to VAT. Thus, **by extending the tax exemption to entities or individuals dealing with PAGCOR in casino operations, it is exempting PAGCOR from being liable to indirect taxes."** (*Additional boldfacing and underscoring ours*)

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[33] G.R. No. 172087, March 15, 2011.

In *Bloomberry Resorts and Hotels, Inc. v. Bureau of Internal Revenue, represented by Commissioner Kim S. Jacinto-Henares*[34], the Supreme Court made a categorical ruling that said tax privilege of paying five percent (5%) franchise tax inures to the benefit of third parties with contractual relationship with PAGCOR, to wit:

> "As the PAGCOR Charter states in unequivocal terms that exemptions granted for earnings derived from the operations conducted under the franchise specifically from the payment of any tax, income or otherwise, as well as any form of charges, fees or levies, ***shall inure to the benefit of and extend to*** corporation(s), association(s), agency(ies), or individual(s) with whom the PAGCOR or operator has any contractual relationship in connection with the operations of the casino(s) authorized to be conducted under this Franchise, so it must be that all *contractees and licensees* of PAGCOR, upon payment of the 5% franchise tax, shall likewise be exempted from all other taxes, including corporate income tax realized from the operation of casinos.
>
> For the same reasons that made us conclude in the 10 December 2014 Decision of the Court sitting En Banc in G.R. No. 215427 that PAGCOR is subject to corporate income tax for "other related services", we find it logical that its *contractees and licensees* shall likewise pay corporate income tax for income derived from such "related services."
>
> Simply then, in this case, we adhere to the principle that since the statute is clear and free from ambiguity, it must be given its literal meaning and applied without attempted interpretation. This is the plain meaning rule or *verba legis*, as expressed in the maxim index *animi sermo* or speech is the index of intention.
>
> Plainly, too, upon payment of the 5% franchise tax, petitioner's income from its gaming operations of gambling casinos, gaming clubs and other similar recreation or amusement places, and gaming pools, defined within the purview of the aforesaid section, is not subject to corporate income tax."

Petitioner avers that he does not agree that such tax privilege and exemption extends to the benefit of a licensee, in this case the respondent, which is not under the control of PAGCOR. However, petitioner should be aware that this Court is mandated to take cognizance of the rulings which are

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[34] G.R. No. 212530, August 10, 2016.

promulgated by the Supreme Court as ruled in the case of *The Heirs of Felicidad Canque v. Court of Appeals, et al.*,[35] to wit:

> Clearly, the Court of Appeals committed a reversible error because it palpably failed to consider in its August 25, 1994 Decision the aforementioned ruling of the Supreme Court promulgated twenty months earlier on January 27, 1993. Unfortunately, this is not the first time for this Court to come upon such a slip. *Peltan Development vs. Court of Appeals* ruled that **every court must take cognizance of decisions this Court has rendered because they are proper subjects of mandatory judicial notice** xxx [and] **more importantly form part of the legal system**. We stress that **members of the bench have a responsibility to know and to apply the latest holdings of the Supreme Court**. The nature of their calling requires no less. (*Emphasis supplied*)

Such duty to follow the legal doctrine enunciated by the Supreme Court is not only pursuant to the doctrine of judicial notice but also because it is the only institution which the courts should follow as pronounced in the case of *Manila Electric Company v. Philippine Consumers Foundation, Inc., et al.*,[36] to wit:

> A lower court cannot reverse or set aside decisions or orders of a superior court, especially of this Court, for to do so will negate the principle of hierarchy of courts and nullify the essence of review. A final judgment, albeit erroneous, is binding on the whole world. Thus, it is the duty of the lower courts to obey the Decisions of this Court and render obeisance to its status as the apex of the hierarchy of courts. "A becoming modesty of inferior courts demands conscious realization of the position that they occupy in the interrelation and operation of the integrated judicial system of the nation." "**There is only one Supreme Court from whose decisions all other courts should take their bearings**," as eloquently declared by Justice J. B. L. Reyes. (*Emphasis supplied*)

Further, it is well-settled that courts must be cognizant of the decisions of the Supreme Court because of the doctrine of *stare decisis* as amply explained in the case of *Amelia D. De Mesa et al. v. Pepsi Cola Products, Inc., et al.*,[37] to wit:

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[35] G.R. No. 119184, July 21, 1997.
[36] G.R. No. 101783, January 23, 2002.
[37] G.R. Nos. 153063-70, August 19, 2005.

The principle of *stare decisis et non quieta movere* is entrenched in Article 8 of the Civil Code, to wit:

> ART. 8. Judicial decisions applying or interpreting the laws or the Constitution shall form a part of the legal system of the Philippines.

It enjoins adherence to judicial precedents. It requires our courts to follow a rule already established in a final decision of the Supreme Court. That decision becomes a judicial precedent to be followed in subsequent cases by all courts in the land. **The doctrine of stare decisis is based on the principle that once a question of law has been examined and decided, it should be deemed settled and closed to further argument**. (emphasis supplied)

Lastly, in a relatively recent decision of the Court, the tax treatment of the licensee of PAGCOR has been confirmed, i.e. 5% franchise tax in lieu of any and all taxes.[38]

WHEREFORE, premises considered, the instant Petition for Review is hereby **DENIED** for lack of merit. Accordingly, the *Decision* dated March 12, 2019[39] and *Resolution* dated September 9, 2019[40] are hereby **AFFIRMED.**

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

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[38] *Commissioner of Internal Revenue v. Travellers International Hotel Group, Inc.*, CTA EB No. 2047 (CTA Case No. 9168), July 17, 2020.
[39] *Supra*, Note 3.
[40] *Supra*, Note 4.

MA. BELEN M. RINGPIS-LIBAN
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 case was assigned to the writer of the opinion of the Court.

ROMAN G. DEL ROSARIO
Presiding Justice