REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

TRULLY NATURAL FOOD CORP., represented by its Executive Vice President/ General Manager, RODOLFO C. SOBONG,
Petitioner,

- versus -

DEPARTMENT OF FINANCE,
Respondent.

CTA EB No. 1077
(CTA Case No. 8353)

Present:

Del Rosario, *PJ,*
Castañeda, Jr.,
Bautista,
Uy,
Casanova,
Fabon-Victorino,
Mindaro-Grulla,
Cotangco-Manalastas, and
Ringpis-Liban, *JJ.*

Promulgated:

SEP 08 2014 2:40pm

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DECISION

COTANGCO-MANALASTAS, J.:

Before the Court *En Banc* is a *Petition for Review* filed by petitioner, Trully Natural Food Corporation, assailing the *Decision*[1] dated March 25, 2013 of the former Second Division and the *Resolution*[2] dated October 16, 2013 of the Special Second Division of the Court dismissing its Petition for Review, thus affirming the denial by the Department of Finance of: (a) petitioner's prayer to lift the suspension of its accreditation and access to the Automated System for Customs Data/ Automated Customs Operating System; and (b) petitioner's Motion for Reconsideration thereof.

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[1] *Rollo*, pp. 6-24.
[2] *Rollo*, pp. 26-36.

The Facts

The facts[3] as stipulated by the parties in their Joint Stipulation of Facts and Issues[4] and as borne by the records of the case are as follows:

Petitioner operates a dried tropical fruit processing facility located at National Highway, Brgy. Glamang, Polomolok, South Cotabato. Its primary business is to process and market high quality dehydrated tropical fruits for domestic and export consumption.

On the other hand, respondent is the head of the Department of Finance (DOF), primarily responsible for the sound and efficient management of the financial resources of the Government, its subdivisions, agencies and instrumentalities; and vested with the power to review the decisions of the Commissioner of the Bureau of Customs (BOC), as provided under Section 2313 of the Tariff and Customs Code of the Philippines (TCCP).

Petitioner is a corporation duly registered with the Securities and Exchange Commission and was given an Environmental Compliance Certificate No. 120312-08-179-120 by the Department of Environment and Natural Resources on December 11, 2003. On February 6, 2004, it was registered with the Department of Trade and Industry under its former corporate name, Tem Ngun Food Corporation. On March 15, 2004, a Certificate of Registration as a "New Export Producer of Processed Fruits (Dehydrated Tropical Fruits)" was issued to it by the Board of Investment under EP No. 2004-034.

In 2006 and 2007, various shipments of printed plastic rolls were imported and entered by petitioner through the customs port in General Santos City.

Petitioner alleges that on May 30, 2007, it received a letter from the Chief, Assessment Division Officer of the BOC, General Santos City, duly noted by then Collector of Customs, Atty. Elvira Cruz, collecting the duties, taxes, including penalties and surcharges due on its importations of printed

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[3] *Rollo*, pp. 6-16.
[4] Division docket (CTA Case No. 8353), pp. 287-291.

plastic rolls on the basis of its failure to present the DOF exemptions.[5]

In view thereof, petitioner requested for ten (10) days to present the DOF exemption under the belief that its Manila office must have copies thereof.

For petitioner's failure to present its DOF exemption, the Collector of Customs refused to sign petitioner's export documents.

However, petitioner managed to have the shipments released and liquidated from the customs warehouse in General Santos City without paying taxes and duties. Also, petitioner submitted documents showing its alleged exemption from duties and taxes after the shipments were released from the customs warehouse.

On July 20, 2007, petitioner's accreditation and access to the Automated System for Customs Data/Automated Customs Operating System (ASYCUDA/ACOS) were suspended by the BOC.

Petitioner received a demand letter[6] dated August 14, 2007 from then BOC Commissioner Napoleon L. Morales reiterating the collection of duties and taxes as previously demanded by then Collector of Customs Atty. Elvira Cruz on petitioner's importation of printed plastic rolls.

Petitioner filed an Answer[7] to Commissioner Morales' demand letter on September 7, 2007 reiterating its exemption from customs duties and taxes.

The BOC ordered the suspension of petitioner's customs import accreditation.

On May 30, 2008, Commissioner Morales denied the lifting of the suspension of accreditation and ASYCUDA/ACOS access of petitioner. The denial by Commissioner Morales of petitioner's plea to lift the suspension of its accreditation was

[5] Par. 14, Petition for Review, division docket, pp. 8-9.
[6] Exhibit "J", division docket, p. 351.
[7] Exhibit "L", division docket, p. 359.

super-imposed on computerized statements favorable to petitioner.[8]

Meanwhile, the DOF Indorsements, which previously classified petitioner's subject imported plastic rolls as conditional-free importations under Section 105(m) of the TTCP, have been ratified by then DOF Undersecretary Gaudencio A. Mendoza, Jr., through an Indorsement dated February 27, 2008.[9]

This case was then elevated by the BOC to the DOF by virtue of a 1st Indorsement dated January 5, 2011 signed by Atty. Rolando T. Ligon, Jr.

Petitioner received a 2nd Indorsement from the DOF dated March 31, 2011 denying petitioner's prayer to lift the suspension of its accreditation.

On 19 July 2011, petitioner sought a reconsideration of said order. However, the said motion was denied through a 3rd Indorsement dated August 4, 2011.

Hence, petitioner filed a Petition for Review before the Court in Division on September 30, 2011 by registered mail.

On December 7, 2011, respondent filed its Answer.

On December 8, 2011, a Notice of Pre-Trial Conference was issued by this Court requiring both parties to be present at the pre-trial on January 19, 2012 and to file with the Court and serve on the adverse party their respective pre-trial briefs. Respondent's Pre-Trial Brief was filed on January 9, 2012. Then on January 13, 2012, respondent filed a Motion for Leave to File and Admit Amended Answer and Pre-Trial Brief with attached Amended Answer and Amended Pre-Trial Brief which were admitted by this Court in a Resolution dated

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[8] Exhibit "M", division docket, p. 360. The Memorandum contains computerized statements that the suspension of the accreditation and ASYCUDA/ACOS access of petitioner was ordered to be lifted but on top of these statements the word "DENIED" was handwritten.

[9] Exhibit "P", division docket, p. 363. The letter was written in reference to the request of petitioner for the revalidation/re-issuance of the duty and tax free importation of its shipments of plastic rolls. The letter states that the DOF authorized the conditionally free release of the subject shipments of plastic rolls pursuant to Section 105(m) of the TCCP subject to posting of a bond and exportation thereof within 6 months. The letter also stated that "[o]n the assumption therefore that the conditions set forth in the questioned indorsement have been faithfully complied, same should therefore be considered valid. On the other hand, if upon determination of the Bureau, the conditions therein stated were not complied, the questioned indorsement should be considered revoked and deemed cancelled."

January 17, 2012. On the other hand, the Pre-Trial Brief of the Plaintiff was filed on January 17, 2012.

Thereafter, both parties filed their Joint Stipulation of Facts and Issues (JSFI) on June 4, 2012 which was approved by the Court in Division in the June 6, 2012 hearing.

Trial ensued during which petitioner presented as witness its licensed Custom Broker Ms. Nancy Joaquin-Santos. On June 27, 2012, Assistant Solicitor Macapagal manifested in open court that, in order to expedite the proceedings, he is willing to dispense with the presentation of petitioner's second witness, Mr. Rodolfo C. Sobong, considering that the contents and documents that are supposed to be identified by the said witness have already been covered and admitted in the JSFI.

Subsequently, petitioner filed its Formal Offer of Documentary Exhibits on July 24, 2012. A Comment (Re: Formal Offer of Documentary Exhibits dated July 24, 2012) was filed by respondent on August 14, 2012.

In a Resolution promulgated on September 3, 2012, this Court admitted Exhibits "A" to "F-7", "H", "J", "L" to "M", "P", "Q" to "Q-1", "T" and "T-1", inclusive of their sub-markings, but denied the admission of the followings exhibits:

> 1. Exhibits "G", "G-1", "G-2", "G-3", "I" to "I-2", "K" to "K-6", "N", "O", "S" and "S-1", for petitioner's failure to present the original thereof for comparison. Also, from the afore-mentioned exhibits, only Exhibit "S" and "S-1", were identified in Court; and
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> 2. Exhibit "R", for petitioner's failure to identify the same in court.

On September 26, 2012, respondent's counsel manifested in open court that he has no witness to present in this case and, upon motion of the counsels for both parties, the parties were granted thirty (30) days or until October 26, 2012 to file their Memoranda.

On October 24, 2012, respondent filed its Memorandum. Petitioner, on the other hand, filed its Memorandum for the Petitioner on December 21, 2012.

In a Resolution promulgated on December 28, 2012, the instant case was submitted for decision.

The former Second Division, in its *Decision*[10] dated March 25, 2013, dismissed petitioner's petition for review. Accordingly, the DOF's denial of petitioner's Motion for Reconsideration and the suspension of petitioner's accreditation and access to ASYCUDA/ACOS were affirmed.

The Special Second Division denied petitioner's Motion for Reconsideration in the *Resolution*[11] dated October 16, 2013.

Aggrieved, petitioner filed the instant *Petition for Review*[12] by registered mail on November 18, 2013 and received by this Court on November 21, 2013.

Respondent was ordered to file its comment within ten (10) days from receipt of the Resolution[13] dated December 18, 2013. Respondent filed its Comment (Re: Petition for Review dated November 15, 2013)[14] by registered mail on February 18, 2014 and received by this Court on February 25, 2014.

Considering the arguments/discussion raised by both parties in their respective pleadings, this Court resolved to give due course to the petition and ordered the parties to submit their respective memoranda[15].

Petitioner filed a Motion to Admit Reply dated 7 March 2014[16] with the attached Reply (to the Comment dated 18 February 2014)[17] on March 11, 2014.

Respondent filed its Memorandum[18] on May 12, 2014 while petitioner filed its Petitioner's Memorandum[19] on May 16, 2014. Thus, the above-captioned case was submitted for decision on June 18, 2014.

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[10] *Supra*, Note 1.
[11] *Supra*, Note 2.
[12] *Rollo*, pp 44-57.
[13] *Rollo*, pp. 102-103.
[14] *Rollo*, pp. 110-125.
[15] *Rollo*, pp. 130-131, Resolution dated March 18, 2014.
[16] *Rollo*, pp. 132-134.
[17] *Rollo*, pp. 135-142.
[18] *Rollo*, pp. 153-170.
[19] *Rollo*, pp. 179-193.

The Issues

The petitioner raises the following issues[20] for the Court *En Banc's* resolution:

a. Whether or not the Special Second Division erred in affirming the assessment made by the Department of Finance over the subject imported plastic rolls despite being conditionally-free importations under Section 105(m) of the Tariff and Customs Code;

b. Whether or not the Special Second Division erred in not finding that the collection of duties and taxes by the Bureau of Customs has prescribed;

c. Whether or not the Special Second Division erred in not finding that the Bureau of Customs is estopped from collecting duties and taxes after it has duly approved and liquidated the subject importations which already attained finality and conclusive upon all parties;

d. Whether or not the Special Second Division failed to determine that the Bureau of Customs failed to appreciate the fact that the importations were covered by the 150% re-export bond to pay damages to the government that may be incurred;

e. Whether or not the Special Second Division erred in not finding that the suspension of petitioner's import accreditation has no legal basis;

f. Whether or not the Special Second Division erred in not finding the denial of petitioner's plea to lift the suspension was done hastily and arbitrarily.

The Ruling of the Court

The Petition for Review has no merit.

The above-mentioned issues can be summarized into one main issue, *i.e.*, whether or not petitioner failed to comply with the conditions set forth under Section 105(m) of the TCCP and

[20] *Rollo*, pp. 49-50.

Customs Administrative Order (CAO) No. 7-72, as amended, for its imported plastic rolls to be classified as conditionally-free importations.

Under Section 105(m) of the TCCP, importations of containers, holders and other similar receptacles of any materials are conditionally-free importations and exempt from the payment of import duties subject to certain conditions. Said section provides:

> "SECTION 105. *Conditionally-Free Importations.* — **The following articles shall be exempt from the payment of import duties upon compliance with the formalities prescribed in, or with, the regulations which shall be promulgated by the Commissioner of Customs with the approval of the Secretary of Finance**; *Provided,* That any article sold, bartered, hired or used for purposes other than that they were intended for without prior payment of the duty, tax or other charges which would have been due and payable at the time of entry if the article had been entered without the benefit of this section, shall be subject to forfeiture and the importation shall constitute a fraudulent practice against customs revenue punishable under Section Thirty-six hundred and two, as amended of this Code: *Provided, further,* That a sale pursuant to a judicial order or in liquidation of the estate of a deceased person shall not be subject to the preceding proviso, without prejudice to the payment of duties, taxes and other charges: *Provided, finally,* That the President may upon recommendation of the Secretary of Finance, suspend, disallow or completely withdraw, in whole or in part, any of the conditionally-free importation under this section:
>
> xxx xxx xxx
>
> m. Containers, holders and other similar receptacles of any material including kraft paper bags for locally manufactured cement for export, including corrugated boxes for bananas, mangoes, pineapples and other fresh fruits for export, except other containers made of paper, paperboard and textile fabrics, which are of such character as to be readily identifiable and/or reusable for shipment or transportation of goods shall be delivered to the importer thereof upon identification, examination and appraisal and the giving of a bond in an amount equal to one and one-half times the ascertained duties, taxes and other charges within six (6) months from the date of acceptance of the import entry;" (*Emphasis supplied*)

Based on the foregoing provision, the articles shall be exempt from the payment of import duties upon compliance with the formalities prescribed in, or with, the regulations which shall be promulgated by the Commissioner of Customs with the approval of the Secretary of Finance. In relation thereto, paragraph I (M) of CAO No. 7-72[21], as amended by CAO No. 11-74, provides for the said formalities to be complied with, *to wit*:

> "PARAGRAPH I. The following articles shall be exempt from the payment of import duties subject to the following conditions and upon compliance with the formalities prescribed hereunder:
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> xxx xxx xxx
>
> M — Containers, holders and other similar receptacles of any material including kraft paper bags for locally manufactured cement for export, except paperboard and textile fabrics, may be entered free of duty subject to the following conditions:
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> (1) That they are of such character as to be readily identifiable and/or re-usable for shipment or transportation of goods;
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> (2) That they should be identified, examined and appraised by the customs officials concerned, and that a certificate of identification shall be issued therefor;
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> (3) Submission of affidavit of the importer setting forth that said container shall be exclusively used as containers of goods for exportation abroad, and stating the value thereof;
>
> (4) That a bond shall be filed in an amount equal to one and one-half (1-1/2) times the ascertained duties, taxes and other charges thereon, conditioned for the exportation thereof or payment of the corresponding duties, taxes and other charges within six (6) months, except in the case of the kraft paper bags for cement, from the date of acceptance of the import entry; and
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> xxx xxx xxx."

Clearly, based on the foregoing provisions and contrary to respondent's allegation, "documents from the DOF proving

[21] Regulations Implementing Section 105 of the Tariff and Customs Code of the Philippines, as Amended by Presidential Decree No. 34 Dated October 27, 1972.

the validity and existence of petitioner's exemption from duties and taxes"[22] (*i.e.*, DOF exemption) is not included in the list of documents required to be presented for the articles to be considered conditionally-free importations. Thus, as correctly held by the Court in Division, there is no legal basis for respondent to require petitioner to present the same upon entry of the said articles.

With regard to the other documentary requirements, the Court in Division observed that while petitioner was able to post a bond, the required Certificates of Identification (Exhibits "U" to "U-6") and the corresponding Affidavits of the Importer (Exhibits "V" to "V-6") did not bear the stamped receipt of the BOC nor the signature or initials of the receiving officer thereof showing the dates when such documents were respectively filed. Thus, the Court in Division concluded that there is really no way to determine if, indeed, said documents were presented at the time of entry of the subject shipments.

We partially agree.

The Court in Division held that its observation with regard to the Certificates of Identification and Affidavits of the Importer was bolstered in the cross examination of petitioner's witness, Mr. Rodolfo C. Sobong, by Atty. Ronald John D. Decano, *viz*:

"ATTY. DECANO:

Q Mr. Witness, you earlier mentioned six (6) Certificates of Identification issued by the Bureau of Customs for imported plastic rolls used for food packing purposes, is that right?

WITNESS:

A Correct.

Q Also you earlier mentioned affidavits which you claimed you submitted to the Bureau of Customs, is that right?

A Correct.

Q Now apart from your statement that you submitted this Affidavit to the BOC, do you agree with me that there is no stamped receipt by the BOC in each of the affidavits?

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[22] Respondent's Comment and Memorandum, *rollo*, pp. 118 and 161, respectively.

A (No answer)

ATTY. DECANO:

Q First Mr. Witness, Exhibit "V", would you agree with me that there is no stamped receipt by the BOC in this affidavit?

WITNESS:

A Yes, sir.

Q On Exhibit "V-1", also would you agree with me that there is no stamped receipt by the BOC?

A Yes, sir.

Q Also on your Exhibit "V-2", would you agree with me that there is no stamped receipt by the BOC?

A Yes, sir.

Q Also in Exhibit "V-3", would you agree with me that there is no stamped receipt by the BOC?

A Yes, sir.

Q And in Exhibit "V-4", would you agree with me that there is no stamped receipt by the Bureau of Customs?

A Yes, sir.

ATTY. DECANO:

Q Again Mr. Witness, in Exhibit "V-5", would you agree with me that there is no stamped receipt by the Bureau of Customs?

WITNESS:

A Yes, sir.

Q And lastly, in your Exhibit "V-6", would you agree with me that there is no stamedp (sic) receipt by the Bureau of Customs?

A Yes, sir."[23]

However, We agree with petitioner's observation that what was clarified during the cross-examination was there was no stamped receipt by the BOC on the affidavits (Exhibits "V"

[23] *Rollo*, pp. 29-30.

to "V-6") alone and should not include the Certificate of Identification.

It is important to note that the Certificate of Identification is issued by a customs official after the imported articles have been identified, examined and appraised. The purpose of the Certificate of Identification is to prove or certify that the articles exported were the articles previously imported as listed or declared in the Certificate of Identification issued by customs upon its entry in the Philippines.[24] Hence, it was understandable why the Certificates of Identification did not bear the stamp receipt of the BOC.

However, despite having posted a bond and presenting the Certificates of Identification, We agree with the conclusion of the Court in Division that petitioner failed to comply with the implementing rules with regard to the submission of the Affidavits of the Importer, as follows:

First, the affidavits did not bear the stamped receipt of the BOC nor the signature or initials of the receiving officer thereof showing the dates when such documents were filed. Thus, there is no way to determine if, indeed, said documents were presented at the time of entry of the subject shipments.

Second, the affidavits failed to state the value of the imported printed plastic rolls in violation of CAO No. 11-74, as amended, as confirmed in the testimony of Mr. Rodolfo C. Sobong, *to wit*:

"Q And also Mr. Witness, these affidavits from Exhibits "V" to "V-6", was there any mention of the amount or value of the imported materials?

A It is mentioned here and in the entry there is the amount.

Q In your First affidavit Exhibit "V", is there any mention of the amount of the imported materials?

A There is no mention of the amount, it is only the quantity.

Q So would you agree with me from Exhibits "V-1" to "V-6", there is also no mention of the amounts of the imported articles?

[24] Atty. Ferdinand Asejo Nague, C.B., *Handbook on the Tariff and Customs Code of the Philippines, as Amended, and the Customs Brokers Act of 2004 (R.A. No. 9280)*, 1st Edition (2005), p. 127.

WITNESS:

A If you will take a look on the documents, the letter that I gave to the Customs, there are mentioned of quantity and the amount.

ATTY. DECANO:

Q I am mentioning about the affidavit.

WITNESS:

A What is mentioned there is only the quantity but the letter covering it has the amount.

Q So in your affidavits from Exhibits "V" to "V-6" there are no amounts stated therein?

A Correct, sir."[25]

Lastly, the affidavits were not properly notarized. The *jurat* in the affidavits failed to state the true dates when the same were signed and sworn to before the Notary Public. Records reveal that Exhibits "V", "V-1", "V-2", "V-3", "V-4", "V-5" and "V-6" were subscribed and sworn to before Edsel S. Deris-Lim, Notary Public, on July 10, 2006, August 8, 2006, April 25, 2006, February 19, 2007, March 28, 2007, May 19, 2006 and April 20, 2007, respectively, despite the fact that they were just notarized in 2013 as shown in the lower left hand corner of the Notarial Certificate of the Notary Public. Even petitioner's witness, Mr. Rodolfo C. Sobong, admitted in his testimony that the affidavits submitted were not notarized, *to wit*:

"Q Mr. Witness my question is, when did you send this affidavit to the Bureau of Customs?

A This affidavit together with the Certificate of Identification was presented to the Bureau of Customs during the entry of the importations.

Q So was it correct that it was during the 2006 and 2007?

A Yes, sir.

Q Now Mr. Witness, would you agree with me that an affidavit should be notarized?

[25] *Rollo*, p. 31.

WITNESS:

A At that time we submitted it not notarized, because in the first place the Bureau of Customs did not ask for it, did not request for it.

ATTY. DECANO:

Q So you are claiming that you submitted these unnotarized Affidavits to the Bureau of Customs?

A It was submitted unnotarized during that time, and only this time that we have it notarized for public document.

Q These documents were notarized this year, am I correct?

A Yes, sir.

Q These notarized affidavits, did you send these affidavits to the Bureau of Customs?

A These ones we did not sent these anymore. In fact when we tried to ask for their File, they gave us a reply that they do not have anymore the files. This is our own file and our brokers file."[26]

Also, the Court noted that Exhibit "V-6" stated the wrong quantity of printed plastic roll, *i.e.*, 74,500 pieces, when it should be 74,750 pieces.

From all the foregoing, the Court finds that petitioner failed to substantially comply with the documentary requirements provided under CAO No. 7-72, as amended, particularly, on the submission of the Affidavit of the Importer. Thus, petitioner's importation of printed plastic rolls for 2006 and 2007 cannot be considered as conditionally-free importations and consequently, subject to payment of import duties. For failure of petitioner to pay the corresponding import duties on its importation, respondent had a ground to suspend petitioner's accreditation and access to the ASYCUDA/ACOS.

Petitioner also insists on claiming that the BOC is already estopped from collecting the duties and taxes after it has duly approved and liquidated the subject importations. However, as correctly held by the Court in Division, it has long been a settled rule that the government is not bound by the

[26] *Rollo*, pp. 32-33.

errors committed by its agents. Estoppel does not also lie against the government or any of its agencies arising from unauthorized or illegal acts of public officers. This is particularly true in the collection of legitimate taxes due where the collection has to be made whether or not there is error, complicity, or plain neglect on the part of the collecting agents."[27] Erroneous application and enforcement of the law by public officials do not block subsequent correct application of the statute and that the government is never stopped by error or mistake committed by its officials.[28]

As a final note, it bears stressing that laws granting exemption from tax are construed *strictissimi juris* against the taxpayer and liberally in favor of the taxing power. Taxation is the rule and exemption is the exception. [29] A claimant has the burden of proof to establish the factual basis of his entitlement for tax exemption[30], a burden which petitioner has failed to discharge.

WHEREFORE, premises considered, the instant Petition for Review is hereby **DISMISSED** for lack of merit.

SO ORDERED.

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

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[27] *Secretary of Finance vs. Oro Maura Shipping Lines*, G.R. No. 156946, July 15, 2009; *Intra-Strata Assurance Corporation and Philippine Home Assurance Corporation vs. Republic of the Philippines*, G.R. No. 156571, July 9, 2008.
[28] *Cruz, Jr. vs. Court of Appeals*, G.R. No. 83754, February 18, 1991.
[29] *Commissioner of Internal Revenue vs. Mitsubishi Metal Corp., et al.*, G.R. Nos. 54908 and 80041, January 22, 1990.
[30] *Citibank, N.A. vs. Court of Appeals and the Commissioner of Internal Revenue*, G.R. No. 107434, October 10, 1997.

JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution, it is hereby certified that the above Decision has been reached in consultation with the members of the Court *En Banc* before the case was assigned to the writer of the opinion of the Court.

ROMAN G. DEL ROSARIO
Presiding Justice