REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

W.L. SEGOVIA & ASSOCIATES, *Petitioner,*	**CTA Case No. 10328**
	Members: **DEL ROSARIO,** *P.J., Chairperson,* **MANAHAN,** and **REYES-FAJARDO** *JJ.*
- versus -	
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: OCT 16 2023; 3:20 PM

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DECISION

REYES-FAJARDO, *J.*:

This Petition for Review[1] filed on August 24, 2020, by petitioner W.L. Segovia & Associates prays for the cancellation of deficiency income tax (IT) and deficiency value-added tax (VAT) assessments issued by respondent Commissioner of Internal Revenue against petitioner, for taxable year (TY) 2006, in the total amount of ₱29,169,658.56.[2]

PARTIES

Petitioner is a corporation duly organized and existing under the laws of the Philippines, with address at Room 202, 2nd Floor, Heart Building, 7461 Bagtikan, San Antonio Village, Makati City.[3]

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1 Docket- Vol. I, pp. 6 to 34.

2 Prayer, *Petition for Review*, Docket - Vol. I, p. 33.

3 Par. 1, Admitted Facts, *Joint Stipulation of Facts and Issues* (JSFI), Docket - Vol. II, p. 765.

On the other hand, respondent is the Commissioner of Internal Revenue with office address at Bureau of Internal Revenue (BIR) National Office Bldg., Agham Road, Diliman, Quezon City, and may be served with notices, orders, and other processes by the Court at his counsel's office address at 36th Floor Export Bank Plaza Building, Sen. Gil Puyat Avenue cor. Chino Roces Avenue, Makati City.[4]

FACTS

On March 24, 2006, petitioner entered into a Design and Construction Contract of Four-Level Elevated Parking Structure with St. Luke's Medical Center for the design and construction of a four-level elevated parking building, for a total gross contract amount of ₱31,800,000.00.[5]

On December 20, 2007, petitioner received a Letter of Authority (LOA) LOA2001 No. 00069117 dated December 17, 2007, issued by OIC- Regional Director Ma. Nieva A. Guerrero,[6] authorizing Revenue Officer (RO) Victorio San Antonio and Group Supervisor Teresita Jacinto, to examine its books of accounts and other accounting records for all internal revenue taxes, for the period from January 1, 2006 to December 31, 2006.[7]

On October 14, 2008, petitioner received a Post Reporting Notice (first PRN) dated October 9, 2008, issued by then Revenue District Officer of Revenue District Office No. 49-North Makati, Mr. Florante R. Aninag, showing deficiency VAT in the amount of ₱1,616,347.76.[8]

On October 20, 2008, petitioner filed its reply letter of even date, protesting the first PRN.[9]

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4 Par. 2, Admitted Facts, JSFI, Docket - Vol. II, p. 765.

5 Par. 3, Admitted Facts, JSFI, Docket - Vol. II, p. 766; Exhibits "P-25" and "R-31," Docket - Vol. I, pp. 335 to 341.

6 Par. 4, Admitted Facts, JSFI, Docket - Vol. II, p. 766.

7 Par. 4, Admitted Facts, JSFI, Docket - Vol. II, p. 766; Exhibit "P-3," Docket - Vol. I, p. 237; and Exhibit "R-1," BIR Records, p. 183.

8 Par. 5, Admitted Facts, JSFI, Docket - Vol. II, p. 766; Exhibit "P-6," Docket - Vol. I, pp. 240 to 242; and Exhibit "R-9," BIR Records, pp. 252 to 254.

9 Par. 6, Admitted Facts, JSFI, Docket - Vol. II, p. 766; Exhibit "P-8," Docket - Vol. I, pp. 244 to 247; and Exhibit "R-11," BIR Records, pp. 270 to 273.

On January 28, 2009, petitioner received another letter dated January 16, 2009, from Revenue Officer Victorio San Antonio, finding it liable for VAT and IT.[10]

On February 16, 2009, petitioner received another PRN (second PRN), showing deficiency IT and VAT, in the amount of ₱27,736,437.05.[11]

On May 14, 2009, petitioner received another PRN (third PRN) dated May 11, 2008, issued by Revenue District Officer Roberto A. Bacquiran.[12]

On August 16, 2010, Regional Director of Revenue Region 8 - Makati City Jamie B. Santiago (RD Santiago) issued a Preliminary Assessment Notice (PAN) with Details of Discrepancies, containing the proposed deficiency IT and VAT assessments against petitioner for TY 2006.[13]

On September 23, 2010, petitioner received[14] RD Santiago's Assessment Notices and Formal Assessment Notice (FAN) dated September 20, 2010, assessing it for deficiency IT and VAT in the amount of ₱16,284,833.69 and ₱2,696,045.11, respectively, inclusive of 50% surcharge and interest.[15] Petitioner protested the FAN on September 28, 2010.[16]

On October 22, 2010, petitioner filed its Supplemental Protest to the FAN.[17]

On July 6, 2011, petitioner received a letter dated July 5, 2011 from BIR RDO No. 49 - North Makati, issued by Revenue District

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10 Par. 7, Admitted Facts, JSFI, Docket - Vol. II, p. 766; Exhibit "P-9," Docket - Vol. I, pp. 250 to 252; and Exhibit "R-12," BIR Records, pp. 287 to 289.

11 Par. 8, Admitted Facts, JSFI, Docket - Vol. II, p. 766; Exhibit "P-11," Docket - Vol. I, p. 255; and Exhibit "R-13," BIR Records, p. 295.

12 Par. 9, Admitted Facts, JSFI, Docket - Vol. II, p. 766; Exhibit "P-13," Docket - Vol. I, p. 258; and Exhibit "R-17," BIR Records, p. 320.

13 Exhibits "R-18" to "R-18-A," BIR Records, pp. 650 to 654.

14 Par. 10, Par. 9, Admitted Facts, JSFI, Docket - Vol. II, p. 766.

15 Exhibit "P-18," Docket - Vol. I, pp. 279 to 280; Exhibit "R-21," BIR Records, pp. 664 to 670.

16 Exhibit "P-19," Docket - Vol. I, pp. 274 to 280; and Exhibit "R-22," BIR Records, pp. 588 to 589.

17 Par. 11, Admitted Facts, JSFI, Docket - Vol. II, pp. 766 to 767; Exhibit "P-20," Docket - Vol. II, pp. 968 to 984; and Exhibit "R-23," BIR Records, pp. 590 to 606.

Officer Teodoro G. Galicia, stating that per RD Santiago's Memorandum addressed to him, the deficiency tax assessments for TY 2006 are not barred by prescription, and that the case shall be returned to the assessment division for enforcement of collection of taxes.[18]

On August 15, 2016, petitioner received[19] Regional Director Jonas DP. Amora (RD Amora)'s Final Decision on Disputed Assessment (FDDA) of even date, with attached Details of Discrepancies, finding the former liable for deficiency IT and VAT covering TY 2006, in the amount of ₱29,169,658.56, including surcharges and interests.[20]

On September 9, 2016, petitioner filed its Motion for Reconsideration dated September 8, 2016 before respondent, assailing RD Amora's FDDA.[21]

On May 18, 2020, respondent issued his Final Decision, denying petitioner's Motion for Reconsideration, and ordering the latter to pay the amount of ₱29,169,658.56, representing deficiency IT and VAT for TY 2006, including interests that may have accrued thereon until actual payment thereof.[22]

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18 Exhibit "P-21" [but erroneously marked as Exhibit "P-20" (Refer to Resolution dated June 22, 2022, Docket - Vol. II, pp. 1009 to 1013)], Docket - Vol. I, pp. 296 to 303; and Exhibit "R-25," BIR Records, pp. 694.

19 Par. 13, Admitted Facts, JSFI, Docket - Vol. II, p. 767

20 Exhibit "P-22," Docket - Vol. I, pp. 304 to 308; and Exhibits "R-28" to "R-28-A," BIR Records, pp. 789 to 793.

21 Exhibit "P-23," Docket - Vol. I, pp. 309 to 325; and Exhibit "R-29," BIR Records, pp. 1098 to 1114.

As stipulated by the parties, petitioner filed its *Motion for Reconsideration* of the FDDA dated August 15, 2016, issued by the RD Amora on September 30, 2016, which is beyond the 30-day period to appeal. However, upon scrutiny of said *Motion for Reconsideration*, which was marked as Exhibit "P-23" for petitioner, and Exhibit "R-29" for respondent, the date stamped "RECEIVED" thereon is **"SEP 09 2016"** by the **"Office of the Commissioner."** This was confirmed by respondent's witness, RO Marissa M. Martin, who testified via Judicial Affidavit that petitioner's *Motion for Reconsideration* was filed on September 9, 2006 (Exhibit "R-33" (Q&A No. 60), Docket - Vol. I, p. 491).

In *National Power Corporation, et al. v. The Hon. Court of Appeals, et al.*, G.R. Nos. 113103, June 13, 1997, the Supreme Court ruled that admissions are not evidence that will prevail over documentary proofs.

22 See Par. 15, Admitted Facts, JSFI, Docket - Vol. II, p. 767; Exhibit "P-24," Docket - Vol. I, pp. 326 to 334; and Exhibit "R-30," BIR Records, pp. 1143 to 1151.

On August 24, 2020, petitioner filed a Petition for Review[23] before the Court, docketed as CTA Case No. 10328.

On November 16, 2020, respondent posted his Answer, within the extended period granted by the Court[24]

On February 10, 2022, the Pre-Trial Conference was held.[25]

On February 21, 2022, the parties filed their Joint Stipulation of Facts and Issues (JSFI),[26] on the basis of which, the Court issued the Pre-Trial Order on March 31, 2022.[27]

Trial ensued. Petitioner presented: (1) Mr. Wilfredo L. Segovia,[28] its President from 1975 to 2013; and (2) Mr. Romeo A. De Jesus, Jr.,[29] the Court-commissioned Independent Certified Public Accountant (ICPA), as its witnesses.[30]

On April 4, 2022, petitioner filed its Formal Offer of Evidence,[31] to which respondent filed his Comment/Opposition (to Petitioner's Formal Offer of Evidence) on April 11, 2022.[32]

By Resolution dated June 22, 2022,[33] the Court admitted petitioner's offered exhibits, except for Exhibit "P-15," for failure to present the original thereof for comparison.

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23 Docket - Vol. I, pp. 6 to 35.

24 Docket - Vol. I, pp. 407 to 413.

25 Minutes of hearing held on, and Order dated, February 10, 2022, Docket - Vol. II, pp. 733 to 739.

26 Docket - Vol. II, pp. 765 to 782.

27 Docket - Vol. II, pp. 888 to 925.

28 Exhibit "P-52" [inadvertently marked as Exhibit "P-51" (Refer to Resolution dated June 22, 2022, Docket - Vol. II, pp. 1009 to 1013)], Docket - Vol. I, pp. 197 to 236; Minutes of hearing held on, and Order dated, March 24, 2022, Docket - Vol. II, pp. 877 to 883.

29 Exhibit "P-53" [inadvertently marked as Exhibit "P-52" (Refer to Resolution dated June 22, 2022, Docket - Vol. II, pp. 1009 to 1013)], Docket - Vol. II, pp. 855 to 874; Minutes of hearing held on, and Order dated March 24, 2022, Docket - Vol. II, pp. 877 to 883.

30 *Oath of Commission* dated February 10, 2022, Docket - Vol. II, p. 745; Minutes of hearing held on, and Order dated, February 10, 2022, Docket - Vol. II, pp. 733 to 739.

31 Docket - Vol. II, pp. 930 to 953.

32 Docket - Vol. II, pp. 991 to 1004.

33 Docket - Vol. II, pp. 1009 to 1013.

Respondent presented: (1) Victorio V. San Antonio,[34] and (2) Marissa M. Martin, as his witnesses.[35]

On July 27, 2022, respondent filed his Formal Offer of Evidence,[36] to which petitioner filed its Comment/Objection (to Respondent's Formal Offer of Evidence) on August 5, 2022.[37]

Through Resolution dated September 6, 2022,[38] the Court admitted all of respondent's exhibits.

In the Resolution dated October 19, 2022, this case was submitted for decision,[39] considering petitioner's Memorandum filed on October 10, 2022,[40] and respondent's Memorandum filed on October 11, 2022.[41]

ISSUES

A. Whether petitioner is liable for the assessed deficiency IT and VAT amounting to ₱29,169,658.56 for TY 2006; and

B. Whether the assessment against petitioner for TY 2006 is already final, executory, and demandable.[42]

ARGUMENTS

Petitioner argues that it is not liable for deficiency IT and VAT covering TY 2006 because said tax assessments are: first, void for

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34 Exhibit "R-32," Docket - Vol. II, pp. 598 to 614; Minutes of the hearing held on, and Order dated, July 12, 2022, Docket - Vol. II, pp. 1019 to 1024.

35 Exhibit "R-33," Docket - Vol. I, pp. 480 to 494; Minutes of the hearing held on, and Order dated, July 12, 2022, Docket - Vol. II, pp. 1019 to 1024.

36 Docket - Vol. II, pp. 1025 to 1035.

37 Docket - Vol. II, pp. 1038 to 1043.

38 Docket - Vol. II, pp. 1046 to 1047.

39 Minute Resolution dated October 19, 2022, Docket - Vol. II, p. 1094.

40 Docket - Vol. II, pp. 1048 to 1074.

41 Docket - Vol. II, pp. 1076 to 1091.

42 Submitted Issues for Trial, JSFI, Docket - Vol. II, p. 767.

respondent's failure to issue a PAN; and second, barred by prescription.

Respondent counters that petitioner is liable to pay the assessed deficiency IT and VAT for TY 2006, because: first, petitioner's Motion for Reconsideration to the FDDA was belatedly filed, which made the deficiency IT and VAT assessments final, executory and demandable; second, a PAN was issued and received by petitioner's authorized representative; and third, the assessment of deficiency taxes against petitioner was made within the ten (10) year prescriptive period under Section 222 of the 1997 National Internal Revenue Code (NIRC), as amended.

RULING

The Petition for Review deserves outright dismissal.

It must be emphasized that jurisdiction over the subject matter or nature of an action is fundamental for a court to act on a given controversy and is conferred only by law and not by the consent or waiver upon a court which, otherwise, would have no jurisdiction over the subject matter or nature of an action. Lack of jurisdiction of the court over an action or the subject matter of an action cannot be cured by the silence, acquiescence, or even by express consent of the parties. If the court has no jurisdiction over the nature of an action, its only jurisdiction is to dismiss the case. The court could not decide the case on the merits.[43]

In this relation, it is significant to point out that the CTA, being a court of special jurisdiction, can take cognizance only of matters that are clearly within its jurisdiction.[44]

The Court has exclusive appellate jurisdiction over decisions or inaction of respondent in cases involving disputed assessments,

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[43] *Nippon Express (Philippines) Corp. v. Commissioner of Internal Revenue*, G.R. No. 185666, February 4, 2015.

[44] *Commissioner of Internal Revenue v. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.*, G.R. No. 190021, October 22, 2014.

among others. Section 7(a)(1) and (2) of Republic Act (RA) No. 1125,[45] as amended by RA No. 9282,[46] provides:

> Sec. 7. Jurisdiction. - The CTA shall exercise:
>
> a. Exclusive appellate jurisdiction to review by appeal, as herein provided:
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> ...
>
> 1. Decisions of the Commissioner of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue or other laws administered by the Bureau of Internal Revenue;
>
> 2. Inaction by the Commissioner of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue, where the National Internal Revenue Code provides a specific period of action, in which case the inaction shall be deemed a denial;
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> ...

Relative thereto, Section 11 of Republic Act (RA) No. 1125,[47] as amended by RA No. 9282,[48] provides that the appeal must be filed within thirty (30) days from receipt of such decision or ruling, or after the expiration of the period fixed by law for action as referred to in Section 7(a)(2):

> ...
>
> SEC. 11. *Who May Appeal; Mode of Appeal; Effect of Appeal.* - Any party adversely affected by a decision, ruling or inaction of the Commissioner of Internal Revenue...may file an appeal with the

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45 AN ACT CREATING THE COURT OF TAX APPEALS.

46 AN ACT EXPANDING THE JURISDICTION OF THE COURT OF TAX APPEALS (CTA), ELEVATING ITS RANK TO THE LEVEL OF A COLLEGIATE COURT WITH SPECIAL JURISDICTION AND ENLARGING ITS MEMBERSHIP, AMENDING FOR THE PURPOSE CERTAIN SECTIONS OF REPUBLIC ACT NO. 1125, AS AMENDED, OTHERWISE KNOWN AS THE LAW CREATING THE COURT OF TAX APPEALS, AND FOR OTHER PURPOSES.

47 AN ACT CREATING THE COURT OF TAX APPEALS.

48 AN ACT EXPANDING THE JURISDICTION OF THE COURT OF TAX APPEALS (CTA), ELEVATING ITS RANK TO THE LEVEL OF A COLLEGIATE COURT WITH SPECIAL JURISDICITON AND ENLARGING ITS MEMBERSHIP, AMENDING FOR THE PURPOSE CERTAIN SECTIONS OF REPUBLIC ACT NO. 1125, AS AMENDED, OTHERWISE KNOWN AS THE LAW CREATING THE COURT OF TAX APPEALS, AND FOR OTHER PURPOSES.

> CTA within thirty (30) days after the receipt of such decision or ruling or after the expiration of the period fixed by law for action as referred to in Section 7(a)(2) herein. ...

Section 228 of the NIRC, as amended, provides for the procedure for protesting final assessment, which reads as follows:

> ...
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> Section 228. *Protesting of Assessment*. - When the Commissioner or his duly authorized representative finds that proper taxes should be assessed, he shall first notify the taxpayer of his findings: ...
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> ...
>
> Within a period to be prescribed by implementing rules and regulations, the taxpayer shall be required to respond to said notice. If the taxpayer fails to respond, the Commissioner or his duly authorized representative shall issue an assessment based on his findings.
>
> Such assessment may be protested administratively by filing a request for reconsideration or reinvestigation within thirty (30) days from receipt of the assessment in such form and manner as may be prescribed by implementing rules and regulations. Within sixty (60) days from filing of the protest, all relevant supporting documents shall have been submitted; otherwise, the assessment shall become final.
>
> **If the protest is denied in whole or in part, or is not acted upon within one hundred eighty (180) days from submission of documents, the taxpayer adversely affected by the decision or inaction may appeal to the Court of Tax Appeals within thirty (30) days from receipt of the said decision, or from the lapse of the one hundred eighty (180)-day period; otherwise, the decision shall become final, executory and demandable.**[49]

True, as stipulated by the parties, respondent *issued* his Final Decision on May 18, 2020.[50] Yet, *nowhere* in said stipulation would hint, much less, show, *when* petitioner *received* said Final Decision.

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[49] Boldfacing supplied.

[50] Par. 15, Admitted Facts, JSFI, Docket - Vol. II, p. 767; Exhibit "P-24," Docket - Vol. I, pp. 326 to 334; and Exhibits "R-30," BIR Records, pp. 1143 to 1151.

In this regard, petitioner *alleges* that it received respondent's Final Decision on July 14, 2020,[51] and it had until August 28, 2020, to file an appeal before the Court;[52] This led petitioner to conclude that it timely filed its Petition for Review on August 24, 2020.

However, respondent denies petitioner's allegation as to its date of receipt of the Final Decision in his Answer:[53]

> 1. The Petition for Review was filed out of time. He **DENIES** the material allegations in paragraphs 1, 2, 4, and 28 for being FALSE. The allegation that the Petition was filed on time is not based on facts. **The truth of the matter is that there is no proof shown by the Petitioner to prove that the Decision of CIR, dated 18 May 2020, was received on 14 July 2020.**
>
> . . .[54]

As petitioner's date of receipt of respondent's Final Decision was being contested by respondent, petitioner is tasked to prove that it received said Final Decision on July 14, 2020. To support its stance, petitioner relied on the testimony of witness Wilfredo L. Segovia. This piece of evidence leaves much to be desired.

Specifically, witness Wilfredo L. Segovia is petitioner's president from 1975 to 2013.[55] From 2013 onwards, witness Segovia retired.[56] It simply means that he is bereft of personal knowledge of

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51 Pars. 2 and 28, Petition for Review, Docket - Vol. I, pp. 2 and 8; and Exhibit "P-52" (inadvertently marked as Exhibit "P-51") (Q&A No. 70), Docket - Vol. I, p. 217.

52 On August 3, 2020, the Supreme Court issued Administrative Circular (AC) No. 43A-2020, suspending from August 4 to 18, 2020, the reglementary periods for the filing of petitions, appeals, complaints, motions, pleadings and other court submissions before the courts, and resuming the same on August 19, 2020.

53 Answer, Docket - Vol. I, p. 407.

54 Boldfacing supplied.

55 Exhibit "P-51" (Q&A No. 3), Docket - Vol. I, p. 204.

> ...
>
> 2. Q: Are you familiar with W.L. Segovia & Associates?
>
> A: Yes, Ma'am.
>
> 3. Q: Why are you familiar with W.L. Segovia & Associates?
>
> A: I was the President of W.L. Segovia & Associates ("Petitioner") from 1975 to 2013

56 Transcript of Stenographic Notes, Hearing held on March 24, 2022, unpaged.

> ...
>
> EXECUTIVE CLERK:
>
> And the firm you are connected with?

petitioner's supposed receipt of the Final Decision on July 14, 2020; hence, his testimony on said date of receipt is hearsay. *Dela Llana v. Biong*[57] confirmed:

> However, even if we consider the medical certificate in the disposition of this case, the medical certificate has no probative value for being hearsay. **It is a basic rule that evidence, whether oral or documentary, is hearsay if its probative value is not based on the personal knowledge of the witness but on the knowledge of another person who is not on the witness stand**....[58]

Truly, a witness can testify only on the facts that he or she knows of his own personal knowledge, *i.e.*, those which are derived from his or her own perception. A witness may not testify on what he or she merely learned, read, or heard from others because such testimony is considered hearsay and may not be received as proof of the truth of what he or she has learned, read, or heard.[59]

Being hearsay, petitioner's evidence, though admitted, has no credence for it has no probative value.[60] Evidence, to establish a fact in issue, must not only be admissible—it must be able to convince.[61] On these accounts, the Court refuses to accord weight, let alone, probative value on witness Segovia's testimony that petitioner indeed received respondent's Final Decision on July 14, 2020.

Moreover, an examination of respondent's Final Decision marked as Exhibit "P-24,"[62] and Exhibit "R-30,"[63] will not show petitioner's date of receipt.

MR. WILFREDO L. SEGOVIA:

A. Connected with Segovia, with WL Segovia and Associates.

EXECUTIVE CLERK:

Your position?

MR. WILFREDO L. SEGOVIA:

A. Today, I am already retired, but formerly, president.

...

57 G.R. No. 182356, December 4, 2013.
58 Boldfacing supplied.
59 See *People, v. Loma*, G.R. No. 236544, October 5, 2020.
60 *Republic v. Galeno*, G.R. No. 215009, January 23, 2017.
61 *People v. Ansano*, G.R. No. 232455, December 2, 2020.
62 Docket - Vol. I, pp. 326 to 334.

Sans other evidence to demonstrate petitioner's receipt of respondent's Final Decision was indeed July 14, 2020, the earliest date that petitioner could have possibly received respondent's Final Decision is the date of its issuance on May 18, 2020. Counting thirty (30) days therefrom, petitioner had until June 17, 2020, to seek judicial redress.[64] Therefore, the belated filing of the Petition for Review on August 24, 2020, divested the Court of jurisdiction to hear CTA Case No. 10328.

In conclusion, perfection of an appeal in the manner and within the period prescribed by law is not only mandatory but jurisdictional. This means that the failure to interpose a timely appeal deprives the appellate body of any jurisdiction to alter the final judgment, more so to entertain the appeal.[65] To stress, the proof of the date of receipt of respondent's Final Decision is jurisdictional. Failing in this regard, the only route to take is to dismiss this case.

WHEREFORE, the Petition for Review, filed on August 24, 2020, in CTA Case No. 10328, is **DISMISSED,** for lack of jurisdiction.

SO ORDERED.

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

We Concur:

ON OFFICIAL BUSINESS
ROMAN G. DEL ROSARIO
Presiding Justice

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63 BIR Records, pp. 1143 to 1151.

64 Administrative Circular No. 41-2020 issued by the Supreme Court on May 29, 2020
Re: Court Operations beginning 1 June 2020
...
10. There shall no longer be extensions in the filing of petitions, appeals, complaints, motions, pleadings and other court submissions that will fall due beginning 1 June 2020. In the same manner, the periods for court actions with prescribed periods beginning 1 June 2020 shall no longer be extended.
...

65 *Bureau of Internal Revenue v. TICO Insurance Co., Inc.*, G.R. No. 204226, April 18, 2022.

CATHERINE T. MANAHAN
Associate Justice

ATTESTATION

I attest that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

CATHERINE T. MANAHAN
Associate Justice
Acting Chairperson, Special First Division

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution and the Division Chairperson's Attestation, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice
Acting Presiding Justice