23-000517-0041

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA AC NO. 307

TAKENAKA CORPORATION-PHILIPPINE BRANCH,
Petitioner,

- versus -

CITY OF MAKATI AND HON. JESUSA E. CUNETA, in her official capacity as the City Treasurer of Makati City,
Respondent.

NOTICE OF RESOLUTION

To:

CITY LEGAL DEPARTMENT
(Counsel for the Respondents)
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Salcedo Village, 1227 Makati City

HON. RICARDO A. MOLDEZ II
Presiding Justice
THRU: BRANCH CLERK OF COURT
National Capital Judicial Region
Regional Trial Court Branch 235
Makati City

GREETINGS:

You are hereby notified by these presents that on **November 7, 2025,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **November 11, 2025.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

TAKENAKA CORPORATION - PHILIPPINE BRANCH, Petitioner,	**CTA AC NO. 307**
	Members:
- versus -	**BACORRO-VILLENA,** *Acting Chairperson, and*
CITY OF MAKATI and **HON. JESUSA E. CUNETA,** in her official capacity as the City Treasurer of Makati City, Respondents.	**CUI-DAVID,** ***JJ.***
	Promulgated: NOV 07 2025; 10:15PM

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RESOLUTION

BACORRO-VILLENA, J.:

For the Court's resolution are the following:

1. Respondents City of Makati and Hon. Jesusa E. Cuneta's (**respondents**') "Motion for Reconsideration"[1] (**MR**), filed on 10 July 2025, with petitioner Takenaka Corporation – Philippine Branch's (**petitioner**'s) "Comment/Opposition [Re: Respondent's Motion for Reconsideration dated 10 July 2025]"[2] (**Comment on MR**), filed *via* private courier on 21 July 2025;

2. Respondents' "Motion for Leave of Court to Admit Reply"[3] (**Motion for Leave to Admit Reply**) and the attached Reply[4], filed on 31 July 2025, with petitioner's "Comment/Opposition [Re: Motion for Leave of Court to Admit Reply dated 31 July 2025]"[5] (**Comment on Motion for Leave to Admit Reply**), filed through private courier on 06 August 2025;

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1 Division Docket, Volume II, pp. 698-710.
2 Id., pp. 721-745.
3 Id., pp. 779-782.
4 Id., pp. 786-797.
5 Id., pp. 801-807.

3. Respondents' "Reply [Comment on Motion for Leave to Admit Reply] dated 06 August 2025"[6] (**Reply to the Comment on Motion for Leave to Admit Reply**), filed on 11 August 2025;

4. Petitioner's "Rejoinder *Ad Cautelam* [Re: Reply dated 31 July 2025]"[7] (**First Rejoinder**), filed *via* private courier on 11 August 2025; and,

5. Petitioner's "Rejoinder *Ad Cautelam* [Reply to the Comment on Motion for Leave to Admit Reply]"[8] (**Second Rejoinder**), filed *via* private courier on 19 August 2025.

For an orderly disposition of the case, We shall recapitulate the arguments contained in the filed pleadings in succession.

I. MOTION FOR RECONSIDERATION (MR)

Respondents' arguments in support of the MR revolve only around three (3) issues: (***i***) the First Division acted beyond its authority when it declared Section 7B.14(c)[9] of the Revised Makati Revenue Code (**RMRC**) as void; (***ii***) petitioner evidently failed to comply with the "Payment under Protest" requirement of the RMRC; and (***iii***) local tax assessments enjoy the presumption of regularity, correctness and sufficiency.

On the first issue, respondents maintain that the First Division erred in declaring that Section 7B.14(c) of the RMRC is void for being inconsistent with Section 195[10] of Republic Act (**RA**) No. 7160[11] or the Local Government Code (**LGC**) of 1991.

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6 Id., pp. 820-823.
7 Id., pp. 827-835.
8 Id., pp. 854-857.
9 **SEC. 7B.14.** *Taxpayer's Remedies.* –
...
(c) *Payment under protest* – No protest, however, shall be entertained unless the taxpayer first pays the tax. There shall be annotated on the tax receipt the words "paid under protest." A copy of the tax receipt shall be attached to the written protest contesting the assessment.
10 **Sec. 195.** *Protest of Assessment.*
11 AN ACT PROVIDING FOR A LOCAL GOVERNMENT CODE OF 1991.

Respondents aver further that Sections 132[12] and 151[13] of the LGC of 1991 recognize the power of cities to impose taxes on businesses operating within their territorial jurisdiction. Thus, the City of Makati is empowered to pass the RMRC as the guideline for the levying of taxes, fees and charges to businesses as their source of income. Additionally, the RMRC also provides for the taxpayer's remedies in case he or she disputes an assessment.

Respondents posit that no less than the Supreme Court, in a wide array of decisions, confirms that local tax ordinances enjoy a presumption of regularity. Hence, Section 7B.14(c) of the RMRC which explicitly requires the payment of the disputed tax before the protest is entertained, is also presumed valid, reasonable and within the powers of respondent City of Makati.

Respondents also claim that the First Division acted beyond its authority when it declared the said section as void without going to the proper procedure. They explain that the legality or constitutionality of an ordinance may only be assailed through an administrative review before the Secretary of Justice (**SOJ**) pursuant to Section 187[14] of the LGC of 1991. Further, the Court of Tax Appeals (**CTA**), being a court of limited jurisdiction, is not vested with the authority to declare ordinances as null and void.

Maintaining the validity of Section 7B.14(c), respondents allege that the requirement of payment under protest strikes a balance between the City of Makati's revenue collection and the taxpayer's right to protest an assessment. Citing the case of *City of Davao v. Reynald Lim*[15] (**City of Davao**), respondent City of Makati is also authorized to devise and implement their own system of tax administration, including the remedies for taxpayers. Hence, the subject provision should be upheld unless there is a clear showing that it is unreasonable, oppressive, or contrary to law, a burden of proof which petitioner failed to discharge.

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12 **Sec. 132**. *Local Taxing Authority.*
13 **Sec. 151**. *Scope of Taxing Powers.*
14 **Sec. 187**. *Procedure for Approval and Effectivity of Tax, Ordinances and Revenue Measures; Mandatory Public Hearings.*
15 Wrong citation.

Moreover, petitioner failed to exhaust the administrative remedy and instead immediately resorted to judicial intervention. Due to petitioner's failure to comply with a valid pre-requisite provision of the RMRC, it is barred from assailing the validity of the subject assessment.

Respondents also contend that petitioner never assailed the validity of the Notice of Assessment (**NOA**) and did not raise it as an issue. Hence, the First Division erred in ruling on the validity of an uncontroverted NOA.

Additionally, respondents argue that the attached worksheet in the NOA clearly described petitioner as an specialty contractor unmistakably falling under Section 3A.02(g)[16] of the RMRC (on the local business tax [**LBT**] on contractors). Moreover, based on the communications, petitioner has been apprised of the nature of the LBT, thus, it could not claim that its right to due process was violated.

Respondents further echo the ruling in *Commissioner of Internal Revenue v. Azucena T. Reyes*[17] which states that a formal defect does not render an assessment void. They also reiterate the declaration in *The City of Manila, et al. v. Coca-Cola Bottlers Philippines, Inc.*[18] that an

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16 **SEC. 3A.02** *Imposition of Tax* - There is hereby levied an annual tax on the following businesses at rates prescribed therefore:

...

(g) On Contractors and other independent contractors defined in SEC. 3A-01 (t) of chapter III of this Code; and on owners or operators of business establishments rendering or offering services such as; advertising agencies; rental of space of signs, signboards, billboard or advertisements; animal hospitals; assaying laboratories; belt and buckle shops; blacksmith shops; bookbinders; booking offices for film exchange; booking offices for transportation on commission basis; breeding of game cocks and other sporting animals belonging to others; business management services; collecting agencies; escort services; feasibility studies, consultancy services; garages; garbage disposal contractors; gold and silversmith shops; inspection services for incoming and outgoing cargoes; interior decorating services; janitorial services; job placements or recruitment agencies; landscaping contractors; lathe machine shops; management consultants not subject to professionals tax; medical and dental laboratories; mercantile agencies; messengerial services; operators of shoe shine stands; painting shops; perma press establishments; rent-a-plant services; polo players; school for and/or horse-back riding academy; real estate appraisers; real estate brokerages; photostatic; white/blue printing, photocopying, typing and mimeographing services; car rental, rental of heavy equipment, rental of bicycles and/or tricycles; furniture, shoes, watches, household appliances, boats, typewriters, etc.; roasting of pigs, fowls, etc.; shipping agencies; shipyard for repairing ships for others; shops for hearing animals; silkscreen or T-shirt printing shops; stables; travel agencies; vaciador shops; veterinary clinics; video rentals and/or coverage services; dancing school/speed reading/EDP; nursery, vocational and other schools not regulated by the Department of Education (DepEd), day care centers; etc.

...

17 G.R. Nos. 159694 & 163581, 27 January 2006.

18 G.R. No. 181845, 04 August 2009.

assessment is presumed valid unless proven otherwise by clear and convincing evidence.

Finally, respondents vehemently insist that an omission of the specific provision or legal citation in the subject NOA or the letter dated 07 February 2020 does not *ipso facto* invalidate the assessment especially when the concerned taxpayer was able to respond and challenge the assessment. Thus, with the foregoing arguments, the First Division should take a second hard look at the instant case and reverse the assailed Decision.

II. COMMENT ON RESPONDENTS' MOTION FOR RECONSIDERATION (MR)

Responding to respondents' MR, petitioner insists that the Court in Division did not err in ruling that payment under protest is not required to contest an LBT assessment. Citing Section 195 of the LGC of 1991, petitioner claims that Section 7B.14(c) of the RMRC directly contradicts the former provision by augmenting an additional requirement which is not even mandated by the national statute.

Also quoting the ruling in *City of Manila, et al. v. Cosmos Bottling Corporation*[19] (**Cosmos Bottling**), petitioner declares that prior payment is not a necessary condition for protesting an LBT. Thus, for being inconsistent with the LGC, the payment under protest requirement under Section 7B.14(c) of the RMRC is indubitably void.

Relative thereto, petitioner asserts that respondents' invocation of presumption of regularity over the subject provision is no longer accurate due to the ruling in *Cosmos Bottling*. It stresses that an ordinance that contravenes a general law does not enjoy a presumption of regularity.

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[19] G.R. No. 196681, 27 June 2018.

Petitioner also argues that compliance with Section 187 of the LGC of 1991 poses an impossible condition considering that the RMRC took effect on 01 January 2006, long before it was given an opportunity to raise any legal question against the ordinance.

Petitioner adds that even if Section 187 is applicable, jurisprudence is replete with cases which recognizes exceptions to the doctrine of exhaustion of administrative remedies. One exception is when the issue raised is a purely legal question as ruled in the case of *Evelyn Ongsuco, et al. v. Hon. Mariano M. Malones*[20] (**Ongsuco**). Applying the foregoing, it is evident that the subject issue of whether Section 7B.14(c) of the RMRC violates petitioner's due process, is a purely question of law.

Petitioner further claims that CTA can pass upon both the validity of the NOA and Section 7B.14(c) of the RMRC, thus, it is competent to declare the subject provision of the RMRC as null and void.

It also asserts that this Court can resolve issues that are closely related to those already identified and are necessary and indispensable for a full disposition. Although the validity of the NOA was not raised, the same was a related issue when petitioner assailed the validity of the letter dated 07 February 2020. Thus, it was only proper for the First Division to pass upon the former issue for the complete resolution of the case at hand.

Moreover, petitioner underscores that while the First Division ruled that the subject NOA, the attached worksheet and the letter dated 07 February 2020 are void since these did not indicate the specific statutory basis for the alleged LBT, respondents failed to address such findings in their MR. Apart from their bare allegations that petitioner was not denied due process, respondents did not submit any evidence to prove such claim.

Lastly, petitioner highlights respondents' erroneous citations of the following jurisprudences:

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[20] G.R. No. 182065, 27 October 2009.

(a) *City of Davao* referred as G.R. No. 205490 (11 March 2020) when the same pertains to *Power Sector Assets and Liabilities Management Corporation, et al. v. Commission on Audit*;

(b) *City of Lapu-Lapu v. Philippine Economic Zone Authority* (**City of Lapu-Lapu**) referred as G.R. Nos. 184203 & 187583 (26 November 2014) did not state the following ruling:

...

> The CTA has no jurisdiction or rule on the validity of ordinances. That power belongs to regular courts. The CTA's function is to decide tax disputes, not to declare laws unconstitutional.

...

(c) The promulgation date of *AC Enterprises, Inc. v. Frabelle Properties Corporation* (G.R. No. 166744) is 02 November 2006 and not 18 January 2012. Moreover, the case involves and abatement of a nuisance and does not contain a discussion on local tax ordinances.

Petitioner claims that the above jurisprudences are misleading and must be disregarded in its entirety in resolving the MR.

III. REPLY

Respondents reiterate the following points: (*i*) the First Division exceeded its authority in declaring Section 7B.14(c) of the RMRC void; (*ii*) a taxpayer questioning the legality or validity of a local tax ordinance should resort to Section 187 of the LGC of 1991; (*iii*) petitioner should have complied with the "Payment under Protest" requirement of the subject provision, otherwise his or her protest is considered invalid; and (*iv*) local tax assessments enjoy a presumption of regularity.

IV. COMMENT ON MOTION FOR LEAVE TO ADMIT REPLY

Petitioner moves for the denial of the Motion for Leave to Admit Reply for being violative of Section 3[21], Rule 15 of the Revised Rules of the Court of Tax Appeals (**RRCTA**), which states that an MR should contain all the supporting arguments. Hence, respondents' filing of a Reply is deemed to be a mere superfluity and should be denied admission.

Moreover, petitioner claims that respondents failed to attach the Reply in the email submission.

V. REPLY TO THE COMMENT ON MOTION FOR LEAVE TO ADMIT REPLY

Respondents merely counter that they have duly filed the hardcopies of the Reply through registered mail. Also, they made a separate email submission where the Reply is attached.

Respondents allege that the Reply was filed only to clarify the material points they have raised previously in the MR. Hence, respondents pray for the admission of the Reply to be considered in the resolution of the MR.

VI. FIRST REJOINDER

Petitioner repeats its counter-arguments: (*i*) the First Division acted within its authority in declaring the subject provision of the RMRC as void; (*ii*) petitioner is not required to make payment under protest since it is in contravention with Section 195 of the LGC of 1991; and (*iii*) the NOA, attached worksheet and letter dated 07 February 2020 are all void for failure to state the specific legal provision on which the alleged deficiency LBT is based.

VII. SECOND REJOINDER

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[21] SEC. 3. *Hearing of the motion.*

Petitioner is adamant on insisting that respondents failed to attach the Reply in the email submission made to the Court on 01 August 2025.

We resolve.

THE MOTION FOR RECONSIDERATION (MR) IS TIMELY FILED.

Pursuant to Section 11 of Republic Act (**RA**) No. 1125[22], as amended by RA No. 9282[23], a party adversely affected by a decision of the Court in Division may file an MR before the same division within fifteen (15) days from notice thereof.

An examination of the records reveals that respondents received the Decision dated 03 June 2025[24] (**assailed Decision**) on 10 June 2025.[25] Counting 15 days therefrom, respondents had until 25 June 2025 to file an MR. On the last day, respondents filed a "Motion for Extension of Time to file [MR]"[26] (**Motion for Extension**) requesting for an additional 15 days, or until 10 July 2025 to file the MR. On the said date, respondents filed the instant MR. Considering that the Motion for Extension was granted (based on the Minute Resolution of 12 September 2025[27]), the instant MR was thus duly filed on time.

A REPLY IS ALLOWED ONLY WHEN IT RESPONDS TO AN ALLEGATION OR CLAIM CONTAINED IN AN ACTIONABLE DOCUMENT.

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22 AN ACT CREATING THE COURT OF TAX APPEALS.

23 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 OR REPUBLIC ACT NO. 1125, AS AMENDED, OTHERWISE KNOWN AS THE LAW CREATING THE COURT OF TAX APPEALS, AND FOR OTHER PURPOSES.

24 Division Docket, Volume I, pp. 656-691.

25 See Notice of Decision, id., p. 655.

26 Id., Volume II, pp. 692-694.

27 Id., pp. 887-889.

Relative to respondents' Motion for Leave to Admit Reply and the attached Reply thereto, Section 10, Rule 6 of the Rules of Civil Procedure, as amended[28], provides that a party may file a reply should an opposing party attaches an actionable document to his or her answer, to wit:

> ...
>
> **Sec. 10.** *Reply.* — All new matters alleged in the answer are deemed controverted. If the plaintiff wishes to interpose any claims arising out of the new matters so alleged, such claims shall be set forth in an amended or supplemental complaint. However, **the plaintiff may file a reply only if the defending party attaches an actionable document to his or her answer.**
>
> **A reply is a pleading, the office or function of which is to deny, or allege facts in denial or avoidance of new matters alleged in, or relating to, said actionable document.**
>
> In the event of an actionable document attached to the reply, the defendant may file a rejoinder if the same is based solely on an actionable document.[29]
>
> ...

Applying by analogy, here, it is evident that petitioner did not attach any actionable document in its Comment on MR. Thus, there is no basis for respondents to file a Reply in response to the said Comment. Moreover, perusal of the Reply and the First Rejoinder shows that these are mere reiterations of the arguments previously raised in respondents' MR and petitioner's Comment on MR, respectively. Hence, We shall deny the Motion for Leave to Admit Reply and the attached Reply thereto.

Consequently, We shall also disregard the subsequent pleadings filed, namely: Comment on Motion for Leave to Admit Reply, Reply to the Comment on Motion for Leave to Admit Reply, First Rejoinder and Second Rejoinder. The Court shall henceforth limit itself to the resolution of the instant MR and the Comment filed thereto.

After an examination of the arguments raised in respondents' MR, We do not find any significant matters that will constrain Us to modify or abandon the ruling in the assailed Decision.

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28 A.M. No. 19-10-20-SC.

29 Emphasis supplied and italics in the original text.

SECTION 7B.14(C) OF THE REVISED MAKATI REVENUE CODE (RMRC) IS VOID INSOFAR AS IT REQUIRES PAYMENT UNDER PROTEST.

Respondents maintains that this Court exceeded its authority when it declared Section 7B.14(c) of the RMRC void. They contend that since the subject provision enjoys a presumption of regularity, the CTA, being a court of limited jurisdiction, cannot rule or pass upon its legality. Thus, petitioner is required to comply with the requirement of Section 7B.14(c), otherwise its protest shall be deemed invalid.

We disagree.

Article 8 of the Civil Code of the Philippines states that judicial decisions applying or interpreting the laws or the Constitution shall form a part of the legal system of the Philippines. While decisions of the Court are not laws pursuant to the doctrine of separation of powers, they evidence the laws' meaning, breadth, and scope and, therefore, have the same binding force as the laws themselves.[30] Evidently, judicial decisions of the Supreme Court assume the same authority as the statute itself.[31]

In the same vein, Article 8 embodies the principle of *stare decisis et non quieta movere*[32] which enjoins adherence to judicial precedents.[33] It requires our courts to follow a rule already established in a final decision of the Supreme Court.[34] That decision becomes a judicial precedent to be followed in subsequent cases by all courts in the land.[35] 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.[36]

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30 *Philippine International Trading Corporation v. Commission on Audit*, G.R. No. 205837, 21 November 2017.
31 *Columbia Pictures, Inc. et al. v. Court of Appeals, et al.*, G.R. No. 110318, 28 August 1996.
32 To adhere to precedents and not to unsettle things which are established.
33 *Amelia D. De Mesa, et al. v. Pepsi Cola Products Phils., Inc. et al.*, G.R. Nos. 153063-70, 19 August 2005.
34 Id.
35 Id.
36 Id.

With the foregoing, We have previously explained in the assailed Decision that in *Cosmos Bottling*, the Supreme Court has already categorically declared that Section 195 of the LGC of 1991 does not require payment under protest. Likewise, quoting the Supreme Court's disquisition in *Batangas CATV, Inc. v. The Court of Appeals, et al.*[37], (**Batangas CATV**) We also have ruled that an ordinance in conflict with a state law of general character and statewide application is universally held to be invalid.

Guided by the above legal parameters, We have thus determined that Section 7B.14(c) of the RMRC directly contravenes Section 195 of the LGC of 1991 when it required the taxpayer to pay the disputed assessment first before his or her protest may be entertained. Consequently, We have ruled that subject *proviso* is void insofar as it is inconsistent with a general law.

Simply put, We have derived Our authority in declaring the specific provision of the RMRC as invalid from the application of the Supreme Court's rulings in *Cosmos Bottling* and *Batangas CATV*. Respondents' contention that We cannot pass upon the validity of Section 7B.14(c) is thus, without merit.

FAILURE TO RESORT TO SECTION 187 OF THE LOCAL GOVERNMENT CODE (LGC) OF 1991 DOES NOT BAR THE COURT OF TAX APPEALS (CTA) FROM RULING ON THE VALIDITY OF SECTION 7B.14(C) OF THE REVISED MAKATI REVENUE CODE (RMRC).

Respondents also allege that petitioner failed to assail the validity of Section 7B.14(c) of the RMRC before the SOJ pursuant to Section 187 of the LGC of 1991.

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37 G.R. No. 138810, 29 September 2004.

Nonetheless, as petitioner correctly forwarded, in *Ongsuco*, the Supreme Court ruled that where the issue raised is purely a legal question, the court's intervention is allowed even if petitioner failed to exhaust the administrative remedies, *viz* –

> ...
>
> ...The doctrine of exhaustion of administrative remedies is based on practical and legal reasons. The availment of administrative remedy entails lesser expenses and provides for a speedier disposition of controversies. Furthermore, the courts of justice, for reasons of comity and convenience, will shy away from a dispute until the system of administrative redress has been completed and complied with, so as to give the administrative agency concerned every opportunity to correct its error and dispose of the case. **However, there are several exceptions to this rule.**
>
> The rule on the exhaustion of administrative remedies is intended to preclude a court from arrogating unto itself the authority to resolve a controversy, the jurisdiction over which is initially lodged with an administrative body of special competence. **Thus, a case where the issue raised is a purely legal question, well within the competence; and the jurisdiction of the court and not the administrative agency, would clearly constitute an exception. Resolving questions of law, which involve the interpretation and application of laws, constitutes essentially an exercise of judicial power that is exclusively allocated to the Supreme Court and such lower courts the Legislature may establish.**[38]
>
> ...

In this case, petitioner is disputing the requirement of payment under protest of Section 7B.14(c) of the RMRC, one which does not conform to the mandate of Section 195 of the LGC of 1991. Undoubtedly, being a pure question of law, the same is within the Court's competence to resolve.

Lastly, We note that although respondents maintain the validity of the NOA, attached worksheet and the letter dated 07 February 2020, they have failed to support this claim with any credible evidence. They merely rely on the tax assessments' presumption of regularity and reasonableness without addressing all the findings of discrepancies We have painstakingly discussed in the assailed Decision. Thus, it would be futile to discuss again the assessment's invalidity.

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[38] Supra at note 20; Citations omitted and emphasis supplied.

It also did not escape Our attention that in respondents' bid to convince Us to reverse the previous ruling, they cite misleading jurisprudences such as the *City of Davao* and *City of Lapu-Lapu* in their MR. Rule 10.02, Canon 10 of the Code of Professional Responsibility mandates that a lawyer shall not knowingly misquote or misrepresent the text of a decision or authority.[39] It is the duty of all officers of the court to cite the rulings and decisions of the Supreme Court accurately.[40] Misquoting or intercalating phrases in the text of a court decision constitutes willful disregard of the lawyer's solemn duty to act at all times in a manner consistent with the truth.[41] Respondents' counsels are thus reminded to cite Supreme Court decisions and their references correct and precise when using in their pleadings, otherwise they may be sanctioned.

WHEREFORE, the foregoing premises considered, the Motion for Reconsideration, filed on 10 July 2025 by respondents City of Makati and Hon. Jesusa E. Cuneta, in her official capacity as the City Treasurer of Makati, is hereby **DENIED** for lack of merit.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

I CONCUR:

LANEE S. CUI-DAVID
Associate Justice

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39 *Helen P. Denila v. Republic of the Philippines, et al.*, G.R. No. 206077, 15 July 2020.
40 Id.
41 Id.