CTA Form No. 8 (For DCC)

23-000067-0063

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CTA CASE NO. 11091

THE TABLE GROUP INC., represented by MR. WALDEN CHU,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

NOTICE OF RESOLUTION

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

ATTY. SYLVIA R. ALMA JOSE
ATTY. AYESHA HANIA B. GUILING-MATANOG
ATTY. KARL KENNY M. RAMO
Bureau of Internal Revenue
Room 703, Litigation Division, BIR National Office Building
Sen. Miriam P. Defensor-Santiago Avenue
Diliman, Quezon City

CAMPOS CANOBAS SY SELVA LIGON DATO
West Tower 2106A, Tektite Towers
(formerly Philippine Stock Exchange Centre)
Exchange Road, Ortigas Center
Pasig City

GREETINGS:

You are hereby notified by these presents that on **June 25, 2026,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **June 29, 2026.**

Atty. Mary Grace S. Ringpis
Executive Clerk of Court II

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

THE TABLE GROUP INC., represented by **MR. WALDEN CHU,** Petitioner,	CTA Case No. **11091**
	Members:
- versus -	**BACORRO-VILLENA,** *Chairperson, and* **CUI-DAVID,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondents.	Promulgated: JUN 25 2026 ; 4:15PM

x - x

RESOLUTION

BACORRO-VILLENA, J.:

For the Court's resolution are the following:

1. Respondent Commissioner of Internal Revenue's (**respondent**'s/**CIR**'s) "Motion for Partial Reconsideration (Re: Resolution Promulgated on 11 November 2025)"[1] (**MPR**) filed on 18 December 2025 and emailed[2] on 22 December 2025, with petitioner The Table Group Inc.'s (**petitioner**'s) "Comment/Opposition (to the Respondent's [MPR])"[3] (**Comment**) filed on 12 January 2026 and emailed[4] on 14 January 2026; and,

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1 Division Docket, Volume II, pp. 755-767.
2 Id., p. 769.
3 Id., pp. 791-798.
4 Id., p. 800.

2. Petitioner's "Motion for Reconsideration (for the Petitioner, The Table Group, Inc.)"[5] (**MR**) filed on 19 December 2025 and emailed[6] on 22 December 2025, with respondent's "Comment/Opposition (Re: Petitioner's [MR] dated 19 December 2025)"[7] (**Opposition**) filed on 28 January 2026 and emailed[8] on 29 January 2026.

Both MPR and MR assail the Division's findings in the Decision dated 11 November 2025[9] (**assailed Decision**) which partially granted the Petition for Review although still holding petitioner liable for the payment of deficiency taxes of ₱328,608,702.79, deficiency annual registration fees (**ARF**) of ₱32,500.00 and deficiency compromise penalty of ₱280,000.00.

In the MPR, respondent argues that the Court erred in cancelling some of the items of the assessment, particularly those relating to the third-party information (**TPI**) and transactions deemed sale.

According to respondent, the sending of confirmation letters to petitioner's suppliers is a sufficient compliance with the requirements under the relevant Bureau of Internal Revenue (**BIR**) rules and regulation. There is no need to secure another confirmation considering that the transactions being verified were already validated when the taxpayer submits his or her monthly Summary List of Sales (**SLS**) and Summary List of Purchases (**SLP**). The assigned revenue officer (**RO**) is only mandated to send the confirmation letters as part of the TPI audit process. Further, citing the *En Banc* case of *Commissioner of Internal Revenue v. Grand Geo Spheres Construction Corp.*[10] (**Grand Geo Spheres**), respondent asserts that a TPI need not be confirmed if the findings in the Letter Notice (**LN**) are not refuted nor protested.

As for the transactions deemed sale, respondent maintains that the assessment therein should be upheld pursuant to Section 106(B)(1)[11]

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5 Id., pp. 770-788.
6 Id., p. 790.
7 Id., pp. 804-814.
8 Id., p. 817.
9 Id., pp. 697-754.
10 EB Case No. 2778, 12 July 2024.
11 SEC. 106. Value-Added Tax on Sale of Goods or Properties. –
...
(B) Transactions Deemed Sale. - The following transactions shall be deemed sale:

of the National Internal Revenue Code (**NIRC**) of 1997, as amended. He or she claims that petitioner is primarily engaged in coffee roasting operations. Thus, its business relating to the holding of shares and other inventories which are not relevant to the coffee roasting business should be considered as transactions deemed sale and be subjected to taxes.

In the Comment, petitioner counters that BIR itself violated its own issuances (particularly Revenue Memorandum Order [**RMO**] No. 46-2004[12]) when it did not secure confirmation on the TPI. Being an unverified data, the same could not be considered as a valid assessment.

Petitioner also reiterates the Court's findings that the alleged transactions deemed sale arose from petitioner's activities which were expressly indicated in its Amended Articles of Incorporation (**AOI**). It further claims that respondent failed to establish the factual and legal bases for the assessment pertaining thereto.

On the other hand, in the MR, petitioner raises the following grounds for re-evaluation:

1. Respondent violated petitioner's right to due process when he or she merely reiterated the findings in the Preliminary Assessment Notice (**PAN**), Final Assessment Notice (**FAN**) and Formal Letter of Demand (**FLD**);

2. The Court erred in upholding some of the tax assessments on the sole ground that petitioner failed to present the original copies of its supporting documents;

3. The Court erred in treating the variance in the Property and Equipment (**PE**) in the amount of ₱920,333.00 as unaccounted cash without considering the difference in the accounting treatment;

4. The Court should have considered the photocopy of the Certificate of Registration and Tax Exemption (**CRTE**)

(1) Transfer, use or consumption not in the course of business of goods or properties originally intended for sale or for use in the course of business[.]

12 Additional Supplement and Guidelines in Handling Letter Notices with Discrepancies Arising from Data Matching Processes as defined in Revenue Memorandum Order (RMO) Nos. 34-2004 and 30-2003, as amended by RMO Nos. 42-2003 and 24-2004, which remain Unserved, have been Served but are Without Response, or are Under Protest by Taxpayers.

allegedly showing that Central Coffee & Tea Solutions, Inc. (**Central Coffee**) is exempted from value-added tax (**VAT**);

5. Non-presentation of the creditable withholding tax (**CWT**) certificates is not a conclusive proof of non-withholding as several payees can confirm the fact of withholding;

6. The Court erred in upholding the deficiency capital gain tax (**CGT**) despite petitioner's prior payment and the submission of documentary evidence to prove the same. Petitioner also claims that Sufficient Grace, PTE. Ltd (**Sufficient Grace**) is the special purpose vehicle (**SPV**) of Southern Capital, thus, explaining the variance in the names indicated in the supporting documents;

7. Petitioner's failure to submit the loan agreements does not negate the obligations of the banks to remit the relevant documentary stamp tax (**DST**) on the loan transactions;

8. Respondent failed to prove the alleged transactions with nonresident foreign corporations (**NRFCs**), thus the deficiency final withholding VAT (**FWVAT**) should be struck down;

9. The deficiency ARF was prematurely issued as petitioner sought the reinvestigation thereof; and,

10. The Court erred in imposing compromise penalties *sans* petitioner's consent.

In the Opposition, respondent asserts that due to petitioner's failure to substantiate its arguments and defenses with competent and sufficient documentary evidence, the deficiency tax assessments against it should be upheld.

We resolve.

After an assiduous review of the parties' arguments, We do not find any substantial matter that would warrant the modification of the findings in the assailed Decision.

RESPONDENT'S MOTION FOR PARTIAL RECONSIDERATION

At the outset, it bears noting that while respondent timely filed his or her MPR, the email transmittal thereof was not made within twenty-four (24) hours from the time of the filing of the paper copy.

En Banc Resolution No. 8-2024[13] provides –

> ...
> When the primary manner of filing is through personal filing, by registered mail, or by accredited courier, in accordance with Rule 13, Section 3(a), 3(b), or 3(c) of the 2019 Amendments to the 1997 Rules of Civil Procedure, ten (10) paper copies for *En Banc* cases, and six (6) paper copies for initiatory pleadings or four (4) paper copies for subsequent pleadings for Division cases, shall be filed. The PDF copies must be transmitted within twenty-four (24) hours from such filing of paper copies; ***otherwise, the pleading or court submission shall be deemed as not filed.***
> ...

Relative thereto, *En Banc* Resolution No. 1-2025[14] clarifies a few points in the email filing, to wit –

> ...
> 5. **The twenty-four (24)-hour period within which to send the soft copy through e-mail, counted from the date of personal filing of the hard copies or the date of mailing in case of registered mail or accredited courier**, as required in CTA *En Banc* Resolution No. 8-2024, refers to **working days** only. Thus, if the pleading or other court submission is filed on a Friday, the filing party has until the next working day to comply with the electronic transmittal thereof.
>
>   For filings by registered mail or accredited courier where the exact time of mailing cannot be ascertained, the twenty-four (24)-hour period for electronic submissions shall be reckoned from 11 :59 p.m. on the day of filing;
>
> ...

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13 Guidelines on Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals Pursuant to A.M. No. 10-3-7-SC and A.M. No. 11-9-4-SC. Italics and emphasis in the original text.

14 Interim Guidelines on the Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals. Italics in the original text and emphasis supplied.

Applying the foregoing, here, respondent, through the Office of the Solicitor General (**OSG**), received the assailed Decision on 05 December 2025.[15] Counting fifteen (15) days therefrom, respondent had until 20 December 2025 to file the motion. Respondent timely filed the MPR on **18 December 2025** (Thursday) at 4:12p.m. However, the portable document format (**PDF**) thereof was only emailed on **22 December 2025** (Monday) at 8:10 a.m. It is observed that **19 December 2025** was not a holiday and, thus, respondent should have emailed the PDF on the said date. It is also evident that respondent did not proffer any reasonable ground for the belated filing. Thus, due to the noncompliance with the relevant *En Banc* resolutions, the instant MPR is **deemed not filed**.

Even if We consider the MPR as duly filed, We do not find the arguments meritorious. *First*, respondent's reliance on the *En Banc* case of *Grand Geo Spheres*[16] is misplaced. Under the 1987 Philippine Constitution, the Supreme Court is designated as the highest court with irreducible powers, whose rulings serve as precedent that other courts must follow because they form part of the law of the land.[17] On the contrary, an appellate court's rulings, such as the Court of Tax Appeals (**CTA**), are subject to review (on appeal) and may be modified accordingly.

Second, in RMO No. 013-12,[18] while it is acknowledged that TPI sources may not respond to the confirmation requests, the assigned RO **may only consider** the data being verified to be true and correct. However, as We have discussed in the assailed Decision, for an assessment to stand judicial scrutiny, the assessment must be based on facts.[19] The presumption of the correctness of an assessment, being a mere presumption, cannot be made to rest on another presumption.[20] Thus, the BIR's exercise of discretion in treating the noted discrepancy as petitioner's undeclared purchases, absent proper verification from the TPI, cannot be sustained upon judicial review.

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15 Division Docket, Volume II, p. 695.

16 Supra at note 10.

17 *Atty. Romulo B. Macalintal v. Commission on Elections et al.*, G.R. No. 263590 & G.R. No. 263673, 27 June 2023.

18 Revised Guidelines and Procedures in Handling Letter Notices Generated Through Third-Party Information Data Matching with Tax Returns.

19 *Commissioner of Internal Revenue v. Spouses Remigio P. Magaan and Leticia L. Magaan*, G.R. No. 232663, 03 May 2021.

20 Id.

Third, respondent's insistence that the Court should uphold the assessments pertaining to transactions deemed sale is unavailing. Apart from the bare allegations, he or she did not proffer counter evidence to convince Us that the transactions depart from petitioner's normal operations, especially considering that under petitioner's Amended AOI, one of its secondary purposes is to invest in other companies. Hence, the arguments presented are bereft of merit.

PETITIONER'S MOTION FOR RECONSIDERATION

As regards petitioner's MR, while the same was timely filed (both personal and email filing[21]), it is evident from the arguments raised therein that petitioner seeks the invalidation of the tax assessments despite its failure to adduce competent and sufficient evidence to overturn the presumption of validity accorded thereto.

Although it may be futile to discuss anew the items of the tax assessment that were upheld, petitioner's non-submission of the following documentary evidence (to support its contentions) should be underscored:

1. The alleged inventory purchases in 2017 that would explain the unaccounted cash from PE of ₱920,333.00;

2. The loan agreements with the banks and the remittance of the DST to prove that these had been withheld by the said party;

3. The supposed payment of the expanded withholding tax (**EWT**) of ₱303,200.06 as part of its undertaking in its Protest to the FLD;

4. The CWT certificates showing that the payees already withheld the taxes of ₱10,505,404.00. Moreover, it avers that its payees can verify the fact of withholding, however, it did not submit any document to show it;

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21 Petitioner received the assailed Decision on 04 December 2025. Counting fifteen (15) days therefrom, petitioner had until 19 December 2025 to file the motion. The Motion for Partial Reconsideration (MPR) was personally filed on 19 December 2025, Friday. Petitioner had until 22 December 2025, Monday, the next working day, to email the PDF of the MPR. Considering that petitioner emailed the MPR on 22 December 2025, the same was timely filed.

5. Pieces of documents to show that Sufficient Grace is the claimed SPV of Southern Capital or that the transaction with Sufficient Grace pertains to Southern Capital or *vice-versa*;

6. While petitioner avers that respondent should prove the NRFCs transactions, the former itself presented the returns showing that it partially withheld the final taxes on the said income payments. However, it failed to present the other returns proving that VAT were properly withheld on the remaining income payments of ₱9,717,225.10;

7. Proof of payment of ARF for petitioner's other branches; and,

8. Payment of compromise penalties despite petitioner's consent and undertaking to pay the amount of ₱280,000.00.

As for the assessed VAT deficiency arising from petitioner's alleged exempt sales to Central Coffee, We have previously pointed out that petitioner failed to substantiate the exempt sales because it merely presented a photocopy of Central Coffee's CRTE issued by the Subic Bay Metropolitan Authority (**SBMA**). Nonetheless, even if We are to consider the photocopy of the CRTE in Our resolution, We shall still arrive at the same conclusion that petitioner failed to substantiate the exempt sales, thus upholding respondent's imposition of VAT liability thereto.

Based on the testimony of petitioner's witness in the hearing of the Motion to Suspend, Oliver F. Modesto (**Modesto**), respondent erroneously imposed a VAT liability on the sales made to Central Coffee. According to him, the said sales should be deemed exempted in view of the presentation of Central Coffee's CRTE (issued by SBMA) which showed that the company is classified as a Subic Bay Freeport Enterprise for the period of 12 January 2018 to 11 January 2019. The said period coincides with the taxable year (**TY**) 2018 to which petitioner is subjected to audit pursuant to Letter of Authority (**LOA**) No. LOA-125-2019-00000324/eLA201700018179 dated 09 July 2019.[22]

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[22] Exhibit "P-13" / "R-1", BIR Records, p. 1.

Under Section 12(b) of Republic Act (**RA**) No. 7227,[23] as amended by RA 9400,[24] the Subic Special Economic Zone shall be operated and managed as a **separate customs territory**, thus ensuring free flow or movement of goods and capital within, into and exported out of the Subic Special Economic Zone, as well as provide incentives such as tax and duty-free importations of raw materials, capital and equipment. Additionally, Section 12(c) of the same law provides that no national and local taxes shall be imposed within the Subic Special Economic Zone.

Corollary, the Implementing Rules and Regulations[25] of RA 7227 provides:

> ...
>
> SECTION 3. *Definitions.* — For purposes of these Rules, these terms shall be understood to have the following meanings:
>
> ...
>
> g. *SBF Enterprise* — refers to **any business entity or concern within the SBF <u>duly registered with and/or licensed</u> by the SBMA** to operate any lawful economic activity within the SBF.
>
> h. *Certificate of Registration* — **refers to the certificate issued by the SBMA representing the registration of the business entity as an SBF Enterprise.**
>
> ...
>
> SECTION 21. *Effect of Issuance of Certificates.* — **Issuance of the Certificate of Registration or Residency to an SBF Enterprise or Resident, respectively, shall entitle and subject the business enterprise or resident to all the benefits and obligations under the Act and these Rules**, and other regulations that may be promulgated by the SBMA, subject to the provisions of Section 5 and 13 hereof.[26]
>
> ...

From the foregoing, since the Subic Bay Freeport Zone (**SBFZ**) is viewed as a separate customs territory by legal fiction, sales of goods and

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23 AN ACT ACCELERATING THE CONVERSION OF MILITARY REVERVATIONS INTO OTHER PRODUCTIVE USES, CREATING THE BASES CONVERSION AND DEVELOPMENT AUTHORITY FOR THIS PURPOSE, PROVIDING FUNDS THEREFOR AND FOR OTHER PURPOSES.

24 AN ACT AMENDING REPUBLIC ACT NO. 7227, AS AMENDED, OTHERWISE KNOWN AS THE BASES CONVERSION AND DEVELOPMENT ACT OF 1992, AND FOR OTHER PURPOSES.

25 Rules and Regulations Implementing the Provisions Relative to the Subic Special Economic and Freeport Zone (SSEFZ) and the Subic Bay Metropolitan Authority (SBMA) Under Republic Act No. 7227, otherwise known as the "Bases Conversion and Development Act of 1992."

26 Italics in the original text, emphasis and underscoring supplied.

services made by a VAT-registered person in the Philippine customs territory to an entity registered and operating within the said zone are considered exports to a foreign country subject to zero percent (**0%**) VAT. By analogy, in the case of *Commissioner of Internal Revenue v. Toshiba Information Equipment (Phils.), Inc.,*[27] the Supreme Court elucidated thusly —

> ...
>
> This Court agrees, however, **that PEZA-registered enterprises, which would necessarily be located within ECOZONES, are VAT-exempt entities**, not because of Section 24 of Rep. Act No. 7916, as amended, which imposes the five percent (5%) preferential tax rate on gross income of PEZA-registered enterprises, in lieu of all taxes; but, rather, **because of Section 8 of the same statute which establishes the fiction that ECOZONES are foreign territory**.
>
> ... An ECOZONE or a Special Economic Zone has been described as —
>
> > ... [S]elected areas with highly developed or which have the potential to be developed into agro-industrial, industrial, tourist, recreational, commercial, banking, investment and financial centers whose metes and bounds are fixed or delimited by Presidential Proclamations. An ECOZONE may contain any or all of the following: industrial estates (IEs), export processing zones (EPZs), free trade zones and tourist/recreational centers.
>
> The national territory of the Philippines outside of the proclaimed borders of the ECOZONE shall be referred to as the Customs Territory.
>
> Section 8 of Rep. Act No. 7916, as amended, mandates that the PEZA shall manage and operate the ECOZONES as a separate customs territory; thus, creating the fiction that the ECOZONE is a foreign territory. As a result, sales made by a supplier in the Customs Territory to a purchaser in the ECOZONE shall be treated as an exportation from the Customs Territory. Conversely, sales made by a supplier from the ECOZONE to a purchaser in the Customs Territory shall be considered as an importation into the Customs Territory.
>
> Given the preceding discussion, what would be the VAT implication of sales made by a supplier from the Customs Territory to an ECOZONE enterprise?

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27 G.R. No. 150154, 09 August 2005.

> **The Philippine VAT system adheres to the Cross[-]Border Doctrine, according to which, no VAT shall be imposed to form part of the cost of goods destined for consumption outside of the territorial border of the taxing authority. Hence, actual export of goods and services from the Philippines to a foreign country must be free of VAT**; while, those destined for use or consumption within the Philippines shall be imposed with ten percent (10%) [12%] VAT.[28]
>
> ...

The Cross-Border Doctrine mandates "that no VAT shall be imposed to form part of the cost of goods destined for consumption outside the territorial border of the taxing authority".[29] On the other hand, the Destination Principle requires that "goods and services are taxed only in the country where these are consumed."[30]

Based on the foregoing, in order for a sale of goods and services to SBMA-registered entities within the SBFZ to qualify for VAT zero-rating under Sections 106(A)(2)(a)(5)[31] and 108(B)(3)[32] of the NIRC of 1997, as amended, the following essential elements must be present —

1. The sale was made by a VAT-registered person;

2. The sale of goods must be to an SBMA-registered entity; and

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28 Citations omitted and emphasis supplied.

29 *Commissioner of Internal Revenue v. Filminera Resources Corporation*, G.R. No. 236325, 16 September 2020; Citations omitted.

30 Id.

31 **SEC. 106.** *Value-Added Tax on Sale of Goods or Properties.* –

(A) *Rate and Base of Tax.* – There shall be levied, assessed and collected on every sale, barter or exchange of goods or properties, a value-added tax equivalent to twelve percent (12%) of the gross selling price or gross value in money of the goods or properties sold, bartered or exchanged, such tax to be paid by the seller or transferor.

...

(2) The following sales by VAT-registered persons shall be subject to zero percent (0%) rate:

(a) *Export Sales.* - The term '*export sales*' means:

...

(5) Those considered export sales under Executive Order No. 226, otherwise known as the "Omnibus Investments Code of 1987," and other special laws[.]

32 **SEC. 108.** *Value-Added Tax on Sale of Services and Use or Lease of Properties.* –

...

(B) *Transactions Subject to Zero Percent (0%) Rate.* – The following services performed in the Philippines by VAT-registered persons shall be subject to zero percent (0%) rate:

...

(3) Services rendered to persons or entities whose exemption under special laws or international agreements to which the Philippines is a signatory effectively subjected the supply of such services to zero percent (0%) rate[.]

3. It must be shown that the goods were consumed, or the services were rendered in the SBFZ.

Here, apart from invoking that petitioner presented the CRTE, it did not present other supporting documents to show that the goods were consumed in SBFZ. Such fact was admitted in the cross-examination of petitioner's witness in the main case, John Martin G. Mengullo, where he said –

> ...
> ATTY. RAMO
>
> Q And did you submit any other document to prove that the transactions are VAT-exempt?
>
> MR. MENGULLO
>
> A Yes Sir.
>
> ATTY. RAMO
>
> Q What proof did you submit?
>
> MR. MENGULLO
>
> A The Certificate of Registration and Tax Exemption.
>
> **ATTY. RAMO**
>
> **Q Aside from that Certificate of Tax Exemption, were there other documents presented to prove that the transactions are VAT-exempt?**
>
> **MR. MENGULLO**
>
> **A No Sir.**[33]
> ...

In *Commissioner of Internal Revenue v. Filminera Resources Corporation,*[34] the Supreme Court ruled that proof of actual exportation of goods sold by a VAT-registered taxpayer to a Board of Investments (**BOI**)-registered enterprise is vital for the transaction to be considered

[33] TSN dated 27 February 2024, pp. 10-11. Emphasis supplied.
[34] Supra at note 29.

as zero-rated export sales. While the said case involves a claim for refund, the proof of substantiation is also deemed applicable in the assessment case at bar, insofar as the substantiation of zero-rated sales is concerned.

In civil cases, basic is the rule that the party making allegations has the burden of proving them by a preponderance of evidence.[35] Moreover, parties must rely on the strength of their own evidence, not upon the weakness of the defense offered by their opponent.[36] Significantly, while the MPR, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered, the hard reality is that petitioner-movant has failed to raise matters substantially plausible or compellingly persuasive to warrant its desired course of action.[37]

WHEREFORE, premises considered, respondent Commissioner of Internal Revenue's "Motion for Partial Reconsideration (Re: Resolution Promulgated on 11 November 2025)" filed on 18 December 2025 and emailed on 22 December 2025 is **DEEMED NOT FILED**, while petitioner's "Motion for Reconsideration (for the Petitioner, The Table Group, Inc.)" filed on 19 December 2025 and emailed on 22 December 2025 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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35 *Spouses Nilo Ramos and Eliadora Ramos v. Raul v. Raul Obispo and Far East Bank and Trust Company*, G.R. No. 193804, 27 February 2013.

36 Id.

37 See *Shangri-la International Hotel Management, Ltd. et al., v. Developers Group of Companies, Inc.*, G.R. No. 159938, 22 January 2007.