REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

SECOND DIVISION

COCA-COLA BOTTLERS PHILS., INC.,
Petitioner,

- versus -

THE CITY OF MANILA, *et al.*,
Respondent.

C.T.A. AC NO. 38

Members:

CASTAÑEDA, JR., *Chairperson*
UY, *and*
PALANCA-ENRIQUEZ, JJ.

Promulgated:

JAN 2 2 2009
3:40 p.m.

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DECISION

CASTAÑEDA, JR., J.:

The instant Petition for Review was filed by petitioner pursuant to Republic Act No. 9282 to appeal the Order dated June 26, 2007 rendered by the Regional Trial Court of Manila, Branch 17, denying the Motion for Reconsideration of the Decision dated May 15, 2007 in Civil Case No. 02-103331, entitled *Coca-Cola Bottlers Philippines, Inc. vs. The City of Manila, City Treasurer Liberto Toledo, City Chief License Division Joseph Santiago, and City Auditor Reynaldo Montalbo*, which denied petitioner's claim for refund.

Coca-Cola Bottlers Philippines, Inc. (Petitioner) is a corporation organized and existing under Philippine law, with principal office at the 20th

Floor, San Miguel Properties Center, St. Francis Avenue, Mandaluyong City. It is engaged in the business of manufacturing and selling beverages. It has branch offices in the City of Manila.

Respondent City of Manila is a local government unit created by law. Its office address is at the Office of the City Legal Officer, 2nd Floor, Manila City Hall.

Respondents Liberty Toledo, Joseph Santiago, and Reynaldo Montalbo, are respectively, the duly appointed City Treasurer, City Chief License Division, and City Auditor of respondent City of Manila. They are all sued in their official capacities, allegedly for erroneously and/or illegally collecting taxes from petitioner.

Since 1994 up to 1999, petitioner had been paying business tax on its gross sales or receipts pursuant to Section 14 of the Revenue Code of Manila as a manufacturer. However, for the second quarter of taxable year 2000, respondent City License Division Chief Joseph Santiago assessed petitioner business tax on gross sales or receipts under Section 21 of the Revenue Code of Manila (RCM) in addition to the business tax on gross sales or receipts originally assessed under Section 14.

On April 24, 2000, due to respondents threatened revocation of its Mayor's Permit, it paid under protest the additional business taxes being imposed based on its on gross sales or receipts in the amount of P3,036,887.33.[1]

[1] Annex "E", Petition for Review, Docket, p. 102.

In order to recover the aforesaid amount, petitioner filed its written claim[2] for refund with the local treasurer of Manila on February 5, 2002; which was denied on April 10, 2002.[3]

On April 19, 2002, petitioner elevated its claim for refund with the Regional Trial Court (RTC) of Manila. The case was raffled to Branch 17 of the RTC of Manila and docketed as Civil Case No. 02-103331 entitled *Coca-Cola Bottlers Philippines, Inc. vs. The City of Manila; City of Treasurer Liberto Toledo; City Chief License Division Joseph Santiago; and City Auditor Reynaldo Montalbo.*[4]

The RTC of Manila, Branch 17 in the Decision[5] dated December 2, 2002, dismissed petitioner's Complaint on the ground that it failed to comply with the requirements of Section 195 of the Local Government Code (LGC). It did not rule on the issue of double taxation and petitioner's entitlement to tax refund.

On January 17, 2003, petitioner filed a Motion for Reconsideration[6] of the adverse Decision of the RTC of Manila on the ground that Section 196 of the LGC and not Section 195 of the same Code is the one applicable. The said Motion was denied in an Order[7] dated February 14, 2003.

On March 17, 2003, petitioner filed a Notice of Appeal[8] in order to appeal to the Court of Appeals the Decision and Order of the RTC of Manila, Branch 17.

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[2] Annex "F", Petition for Review, Docket, pp. 103-108.
[3] Annex "G", Petition for Review, Docket, p. 109.
[4] Docket, pp. 67-77.
[5] Annex "J", Petition for Review, Docket, pp. 146-149.
[6] Annex "K", Petition for Review, Docket, pp. 150-158.
[7] Annex "N", Petition for Review, Docket, pp. 167-168.
[8] Annex "O", Petition for Review, Docket, p. 169.

In an Order dated March 28, 2003, the RTC of Manila, Branch 17 gave due course to the Notice of Appeal.[9]

On May 31, 2006, the Court of Appeals (CA) rendered a Decision[10] holding that prior resort to Section 195 of the LGC is not a condition precedent for the availment of the remedy provided under Section 196 of the same Code; the dispositive portion of which states:

> "WHEREFORE, premises considered, the challenged Decision dated 03 December 2002 is hereby SET ASIDE. Forthwith, Civil Case NO. 02-103331 is hereby REMANDED to the lower court to decide the same on the merits."

The Decision of the Court of Appeals became final and executory, due to the failure of respondents to question the propriety of the said Decision and after the same was recorded in the Book of Entries of Judgment.

Nevertheless, the lower court denied petitioner's claim in a Decision[11] dated May 15, 2007, in the following manner:

> "WHEREFORE, the Complaint dated April 19, 2002 is hereby DISMISSED. No special pronouncement is made as to costs.
>
> IT IS SO ORDERED."

On June 5, 2007, petitioner filed its Motion for Reconsideration[12] seeking a reversal of the aforesaid Decision, which was also denied in an Order dated June 26, 2007[13]. The dispositive portion of the Order reads:

> "Inasmuch as the Court is of perception that the grounds on the Motion for Reconsideration dated June 5, 2007 were passed upon by this Court on the Decision dated May 15, 2007,

[9] Annex "P", Petition for Review, Docket, p. 170.
[10] Annex "U", Petition for Review, Docket, pp. 232-244.
[11] Annex "A", Petition for Review, Docket, pp. 36-40.
[12] Annex "V", Petition for Review, Docket, pp. 245-257.
[13] Annex "B," Petition for Review, Docket, pp. 36-41.

counsel for the plaintiff's Motion for Reconsideration dated June 5, 2007 is hereby DENIED.

Consequently, the Order dated June 15, 2007 is hereby RECALLED.

SO ORDERED."

Hence, the instant Petition filed on July 23, 2007.

Petitioner claims that the enforcement of Section 21 of the RMC constitutes double taxation prohibited by law, since it already pays business taxes under Section 14 thereof. Petitioner as a manufacturer pays the City of Manila, pursuant to Section 14 of the LGC. The term "manufacturing" is defined in Section 131(o) of the LGC to include the sale of the manufactured goods.

In addition, the Bureau of Local Government Finance of the Department of Finance in an Opinion dated June 15, 1995, opined that "manufacturer's sales office which distributes its products should also be classified as a manufacturer and taxable as such." Since the business tax under Section 14 was already paid, the sale of the same manufactured goods can no longer be subject to business tax under Section 21 of the RMC.

Moreover, petitioner asserts that the imposition of tax pursuant to Section 21 of the RCM runs counter to Section 143(h) of the LGC which prohibits the imposition of tax on business already being subject to tax as a manufacturer or being taxed under Sections 143 (a), (b), (c), (d), (e), and (f). Since petitioner is already paying tax as a manufacturer, it can no longer be subject to tax under Section 21 of the RCM based on Section 143(h) of the LGC.

Furthermore, in Ordinance No. 7988 and Ordinance No. 8011 which deleted the phrase in Section 21 that stated: "all registered businesses in the City of Manila that are already paying the aforementioned tax shall be exempted from payment thereof," was declared null and void by the Department of Justice in its Resolution dated August 17, 2000 and July 5, 2001; which Resolution attained finality when the Supreme Court in the case of *The City of Manila, et al. vs. Hon. Hernando B. Perez, etc., et al.*[14] denied respondents' Petition for Review on Certiorari in a Resolution dated June 23, 2003. Accordingly, petitioner was able to clearly and unequivocally show its entitlement to the claim for tax refund.

Respondents counter that the lower court did not err in holding petitioner liable to pay the tax under Section 21 in addition to the tax imposed under Section 14 of the RMC. The tax imposed on petitioner under Section 21 of the RMC is in the concept of indirect tax upon end-users of the goods and services of the business, not the establishment itself, for in the language of Section 21 they are specifically levied on *business subject to excise, value-added or percentage tax under the National Internal Revenue Code*; that it represents additional amounts added by petitioner to the basic prices of its goods or services which are paid by the end-users to the business establishments.

Respondents further argue that Section 21 is actually not a tax on the business of petitioner but on the end-users, whereas under Section 14 (manufacturer's tax) the tax is specifically levied on the business of petitioner being a manufacturer. The tax imposed under Section 21 has already been

[14] G.R. No. 157490.

collected by petitioner (the payor) from the end-users (the payee), the same having been added by petitioner to the basic prices of its goods or services. Petitioner acts as a withholding agent of the City Government of Manila, who is charged to remit to the latter the taxes collected under Section 21.

Clearly, Sections 14 and 21 of the RCM pertain to different tax objects. They are not of the same kind and character.

Finally, respondent avers that petitioner failed to overcome the presumption that tax exemptions as well as tax refunds are construed strictly against the taxpayer claiming exemption.[15]

On February 6, 2008, respondents filed their Memorandum; while petitioner filed its Memorandum on February 12, 2008. The instant case was submitted for decision on February 27, 2008.

The issues boil down to the sole issue of:

> "Whether or not the enforcement of Section 21 of the Revenue Code of Manila against petitioner constitutes double taxation prohibited by law in view of taxes collected by respondent and paid by petitioner under Section 14 of the Revenue Code of Manila, which will entitle petitioner to the refund of the amount of ₱3,036,887.33 illegally collected by respondents."

The foregoing issue is not one of first impression. This Court in fact already ruled in previous cases[16] that the imposition of business taxes under Sections 14 and 21 of the Revenue Code of Manila, as amended, constitutes double taxation, as there would be taxation twice for the same subject or

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[15] Comment dated November 22, 2007, Docket, pp. 281-287.

[16] *Alcan Packaging Starpack Corporation vs. The Treasurer of the City of Manila*, CTA AC No. 17, September 11, 2006; *Liberty M. Toledo vs. Unilever Philippines*, CTA AC No. 21, May 10, 2007; *Zarcon Development Corporation vs. City Treasurer of the City of Manila*, CTA AC No. 24, May 16, 2007; *Unilever Philippines vs. Treasurer of the City of Manila*, CTA AC No. 25, June 18, 2007; *Treasurer of the City of Manila vs. Unilever Philippines*, CTA AC No. 28, November 28, 2007; *Treasurer of the City of Manila vs. Alcan Packaging Starpack Corporation*, CTA EB No. 261, July 30, 2007.

activity, which is the business of manufacturing; by the same public authority and within the same taxing jurisdiction, which is the City of Manila; for the same purpose, which is to generate revenue for the local taxing authority; and in the same year or taxing period.

Under the Constitution, the power of local government units to tax is subject to such guidelines and limitations as Congress may provide. The Legislature set forth such guidelines and limitations by enacting the Local Government Code of 1991. Under the Local Government Code, the power to tax of the local government units is strictly defined and delineated. One of such limitation is found in Section 143(h) of the LGC, to wit:

> "SEC. 143. Tax on Business. — The municipality may impose taxes on the following businesses:
>
> (a) On manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature, in accordance with the following schedule:
>
> | With gross sales or receipts for the precedent calendar year in the amount of: | Amount of Tax Per Annum |
> | --- | --- |
>
> xxx xxx xxx
>
> (b) On wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature in accordance with the following schedule:
>
> xxx xxx xxx
>
> (c) On exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed under subsections (a), (b) and (d) of this Sections:
>
> xxx xxx xxx
>
> (d) On retailers, *JR*

xxx xxx xxx

(e) On contractors and other independent contractors, in accordance with the following schedule:

xxx xxx xxx

(f) On banks and other financial institutions, at a rate not exceeding fifty percent (50%) of one percent (1%) on the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sale of property, insurance premium.

(g) On peddlers engaged in the sale of any merchandise or article of commerce, at a rate not exceeding Fifty pesos (P50.00) per peddler annually.

(h) **On any business, not otherwise specified in the preceding paragraphs, which the sanggunian concerned may deem proper to tax**: Provided, That on any business subject to the excise, value-added or percentage tax under the National Internal Revenue Code, as amended, the rate of tax shall not exceed two percent (2%) of gross sales or receipts of the preceding calendar year.

The sanggunian concerned may prescribe a schedule of graduated rates but in no case to exceed the rates prescribed herein." (*Emphasis supplied*)

A perusal of Section 143(h) of the LGC indicates that it prohibits double taxation such that businesses taxed under paragraphs (a) to (g) thereof can no longer be taxed unless it falls in cases "not otherwise specified in the preceding paragraphs (a) to (g)".

"Double taxation" means taxing the same property twice when it should be taxed only once; that is, "...taxing the same person twice by the same jurisdiction for the same thing. It is obnoxious when the taxpayer is taxed twice, when it should be but once. Otherwise described as 'direct duplicate taxation,' the two taxes must be imposed on the same subject matter, for the same purpose, by the same taxing authority, within the same jurisdiction, during the same taxing period; and they must be of the same kind or character."[17]

In the instant case, petitioner is taxed under both Sections 14 and 21 of the RCM.

The pertinent portions of Section 14 of the RCM provides:

"Section 14. Tax on Manufacturers, Assemblers and other Processors. — There is hereby imposed a graduated tax on manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature, in accordance with the following schedule.

With gross sales or receipts for the preceding calendar year in the amount of:	Amount of Tax

xxx xxx xxx

On the other hand, Section 21 of the RCM, as amended by City Ordinance Nos. 7807, 7988 and 8011, provides:

"Section 21. **Tax on Businesses Subject to the Excise, Value Added or Percentage Taxes under the NIRC. — On any of the following businesses and articles of commerce subject to the excise, value added or percentage taxes under the National Internal Revenue Code** hereinafter referred to as the NIRC, as amended, a tax of fifty percent (50%) of one percent (1%) per annum on the gross sales or receipts of the preceding calendar year is hereby imposed:

A) On persons who sell goods and services in the course of trade or business; and those who import goods whether for business or otherwise, as provided for in Sections 100 to 103 of the NIRC as administered and determined by the Bureau of Internal Revenue pursuant to the pertinent provisions of the said code.

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[17] *Commissioner of Internal Revenue vs. Solidbank Corporation,* G.R. No. 148191, November 25, 2003, 416 SCRA 436.

B) On the gross receipts of keepers of garages, cars for rent or hire driven by the lessee, transportation contractors, persons who transport passengers or freight for hire, and common carriers by land, air or water, except owners of bancas and owners of animal-drawn two-wheel vehicle.

C) On the amount paid on every overseas dispatch, message or conversation transmitted from the Philippines by telephone, telegraph, telewriter exchange, wireless and other communication equipment services, except amounts paid by the government, its political subdivisions or instrumentalities; diplomatic services; public international organizations or any of their agencies based in the Philippines; and news services.

The tax shall be payable by the person paying for the services rendered and shall be paid to the person rendering the services who is required to collect and pay the tax within twenty (20) days after the end of each quarter.

D) Excisable goods subject to VAT
(1) Distilled spirits
(2) Wines
(3) Tobacco products (other than cigarettes, cigars and chewing tobacco)
(4) Tobacco specially prepared for chewing
(5) Fireworks
(6) Cinematographic films
(7) Saccharine
(8) Coal and coke
(9) Fermented liquor, brewers' wholesale price, excluding the ad valorem tax
(10) Automobiles, manufacturers or importers selling price
(11) Non-essential goods based on wholesale price, net of excise tax and VAT
(a) Jewelry, whether real and imitation, pearls, precious and sémi-precious stones and imitations thereof; goods made of, or ornamented, mounted or fitted with precious metals or imitations thereof or ivory (not including surgical and dental instruments, silver-plated wares, frames or mountings for spectacles or eyeglasses and dental gold or gold alloys and other precious metals used in filling, mounting or fitting of the teeth.)
(b) Perfumes and toilet waters.
(c) Yachts and other vessels intended for pleasure sports.
(12) Mineral products, based on actual market value of the annual gross output at the time of removal.

E) Excisable goods not subject to VAT.
(1) Naptha when used as raw materials for production of petro-chemical products.
(2) Asphalt

xxx xxx xxx" (*Emphasis supplied*)

Based on the foregoing provisions, Section 14 of the RCM is specifically based on Section 143(a) of the LGC; while Section 21 of the RCM is particularly based on Section 143(h) of the LGC. Since Section 143(h) of the LGC provides that a business can no longer be subject to business tax when it falls among paragraphs (a) to (g) of Section 143 of the LGC, petitioner, falling under paragraph (a) of Section 143 of the LGC, can not be subjected to another business tax.

It is likewise important to note that both Sections 14 and 21 of the RCM subject petitioner to business tax based on its sales as a manufacturer. Section 14 of the RCM imposes a tax on manufacturers based on gross sales for the preceding year in accordance with the schedule found therein. It does so under authority of Section 143(a) of the LGC, which allows the imposition of "Tax on Business" or business tax on manufacturers, like petitioner, among others. On the other hand, Section 21 subjects "businesses and articles of commerce subject to excise, value added or percentage taxes under the National Internal Revenue Code, as amended," to a percentage "tax of fifty percent (50%) of one percent (1%) per annum on the gross sales or receipts of the preceding calendar year". It thus imposes a sales tax on businesses subject to excise, value-added tax or percentage taxes under the NIRC. It does so under authority of Section 143(h) of the LGC, which allows the imposition of "Tax on Business" or business tax, but only "on any business, not otherwise specified in the preceding paragraphs, which the sanggunian concerned may deem proper to tax."

Both sales taxes imposed under Sections 14 and 21 of the RCM are payable by manufacturers like petitioner in this case. This is in direct contravention of paragraph (h) of Section 143 of the LGC which prohibits the imposition of taxes on manufacturers already taxed under paragraph (a) thereof.

Section 131(o) of the LGC defines the term "manufacturer" in this manner:

> "SEC. 131. Definition of Terms. – When used in this Title, the term:
>
> xxx xxx xxx
>
> (o) 'Manufacturer' includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any raw material or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce it to marketable shape or prepare it for any of the use of industry, or who by any such process combines any such raw material or manufactured or partially manufactured products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured products in their original condition could not have been put, and **who in addition alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and not for his own use or consumption**." (*Emphasis supplied*)

In the present case, petitioner is being taxed under Section 14 as a manufacturer of goods, and additionally taxed under Section 21 on its business of selling manufactured goods. And based on the aforesaid definition of manufacturer, it includes the sale of the manufactured product. Thus, petitioner is being taxed twice as a manufacturer which is a clear case of double taxation.

Double taxation or direct duplicate taxation in its "obnoxious" form means, the taxing twice of the same taxing authority, within the same taxing jurisdiction or district, for the same purpose and the same period, of the same property in the same territory. All these elements exist in this case.[18]

Hence, when petitioner was subjected to both the business tax on manufacturers under Section 14 of the RCM and the business tax under Section 21 on those subject to excise tax, value-added tax or percentage tax under the NIRC, there is a clear violation of Section 143(h) of the LGC which prohibits the imposition of business taxes therein on those already subject to tax under paragraphs (a) to (g) of Section 143 of the LGC.

Contrary to respondent's contention, Section 21 of the RCM is not a tax on end-users and petitioner is not merely designated as withholding agent. A cursory reading of Section 21 of the RCM reveals that it is only in the second paragraph of Section 21(c), that the phrase "shall be payable by the person paying for the services rendered and shall be paid to the person rendering the services who is required to collect and pay the tax" is found. This phrase immediately precedes the phrase "...every overseas dispatch, message or conversation transmitted from the Philippines..." and this phrase cannot be found elsewhere in Section 21 of the RCM.

[18] *Unilever Philippines, Inc. vs. Treasurer of the City of Manila*, CTA AC No. 25, June 18, 2007, citing De Leon and De Leon, Jr., The Fundamentals of Taxation, 2004 Edition, page 49.

Applying the rule on statutory construction that "relative words refer to the nearest antecedent, unless it be prevented by the context (*ad proximum antecedens fiat relatio nisi impediatur sentencia*)", the Court finds that the *proviso* that states that "the tax shall be payable by the person paying for the services rendered and shall be paid to the person rendering the services" pertains only to paragraph (c) of Section 21, which refers to "overseas dispatch, message or conversation transmitted from the Philippines by telephone, telegraph, telewriter exchange, wireless and other communication equipment services", being the nearest antecedent thereto, and not to the other paragraphs of the same provision such as paragraph (a).

The said interpretation is reinforced by the fact that a similar provision on businesses conducting overseas dispatch and messaging transmission is found under Section 120 of the National Internal Revenue Code (NIRC) of 1997, which states:

> "**SEC. 120. Tax on Overseas Dispatch, Message or Conversation Originating from the Philippines. —**
>
> **(A) Persons Liable.** — There shall be collected upon every overseas dispatch, message or conversation transmitted from the Philippines by telephone, telegraph, telewriter exchange, wireless and other communication equipment services, a tax of ten percent (10%) on the amount paid for such services. The tax imposed in this Section shall be payable by the person paying for the services rendered and shall be paid to the person rendering the services who is required to collect and pay the tax within twenty (20) days after the end of each quarter."

Ergo, the subject *proviso* could not possibly qualify paragraph (A) of Section 21 of the RCM, which means that the tax imposed under the same provision is not a tax on end-users but a tax on the business of manufacturing. In other words, petitioner is not a withholding agent of respondent.

Assuming for the sake of argument that Section 21 of the RCM is indeed a tax on end-users and that petitioner is constituted as a mere withholding agent, this would render Section 21 of the RCM illegal. After all, the power of local government units to impose taxes is governed and subject to limitations by the LGC of 1991. Sections 128 and 129 of the LGC provide:

> "SEC. 128. Scope. — The provisions herein shall govern the exercise by provinces, cities, municipalities, and barangays of their taxing and other revenue-raising powers."
>
> "SEC. 129. Power to Create Sources of Revenue. — Each local government unit shall exercise its power to create its own sources of revenue and to levy taxes, fees, and charges subject to the provisions herein, consistent with the basic policy of local autonomy. Such taxes, fees, and charges shall accrue exclusively to the local government units."

Evidently, the LGC does not authorize local government units to impose taxes on end-users or purchase taxes or for that matter, to appoint mandatory withholding agents for purposes of tax collection. In the absence of such authority, there is no legal basis for the imposition of any tax on end-users or tax on purchases, or for constituting petitioner as withholding agent for purposes of collecting such tax.

In sum, respondent cannot impose sales tax under Section 21 of the RCM on petitioner, since petitioner is already subject to sales tax under Section 14 of the RCM; otherwise it will be a violation of the prohibition on double taxation under Section 143(h) of the LGC.

WHEREFORE, premises considered, the instant Petition for Review is hereby **GRANTED**. The appealed Decision dated May 15, 2007 and Order dated June 26, 2007 of the RTC of Manila, Branch 17, in Civil Case No. 02-103331 are hereby **REVERSED**. Accordingly, respondent is hereby **ORDERED** to **REFUND** to petitioner the amount of **THREE MILLION THIRTY SIX THOUSAND EIGHT HUNDRED EIGHTY SEVEN PESOS and 33/100 (P3,036,887.33)**, representing business taxes erroneously paid under Section 21 of the Revenue Code of Manila.

SO ORDERED.

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

WE CONCUR:

ERLINDA P. UY
Associate Justice

See attached Dissenting Opinion
Olga Palanca Enriquez
(With Dissenting Opinion)
OLGA PALANCA-ENRIQUEZ
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.

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice
Chairperson

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, and the Divísion 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.

ERNESTO D. ACOSTA
Presiding Justice