REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL THIRD DIVISION

MAJELLA R. CANZON,
HELEN B. CRUDA,
Petitioners,

- versus -

HONORABLE CAESAR R. DULAY, in his capacity as COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 9384

Members:

FABON-VICTORINO, and
RINGPIS-LIBAN, *JJ.*

Promulgated:

SEP 2 8 2018
2:50 p.m.

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DECISION

***Fabon-Victorino, J.*:**

Before the Court is a *Petition for Review*[1] filed by Majella R. Canzon and Helen B. Cruda on July 8, 2016, for the refund of the income taxes they paid in the respective amounts of ₱579,932.00 and ₱1,733,538.00, which they claim to have been erroneously/illegally collected by respondent for taxable year (TY) 2013.

Petitioners Majella R. Canzon and Helen B. Cruda are employee and former employee, respectively, of Asian Development Bank (ADB). ADB is an international organization with Philippine headquarter located at No. 6 ADB Avenue, Mandaluyong City. [2]

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[1] Docket, pp. 11-25.
[2] The Parties, Petition for Review, docket, p. 12.

Respondent Caesar R. Dulay, on the other hand, is the Commissioner of Internal Revenue (CIR) vested with the authority to decide disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties imposed in relation thereto, or other matters arising under the National Internal Revenue Code or other laws or portions thereof administered by the Bureau of Internal Revenue (BIR). He holds office at the BIR National Office Building, Agham Road, Diliman, Quezon City.

On April 12, 2013, respondent issued Revenue Memorandum Circular (RMC) No. 31-2013 entitled "*Guidelines on the Taxation of Compensation Income of Philippine Nationals and Alien Individuals Employed by Foreign Governments/Embassies/Diplomatic Missions and International Organizations Situated in the Philippines*", which provides, among others, that only the officers and staff of the ADB who are not Philippine nationals shall be exempt from Philippine income tax. The pertinent portion of the said RMC reads:

> SECTION 2. *TAX TREATMENT OF COMPENSATION INCOME.* —
>
> The tax treatment of Philippine nationals and alien individuals on compensation income received by them from foreign governments/embassies and missions and international organizations shall be as follows:
>
> xxx xxx xxx
>
> (d) Those Employed by Organizations Covered by Separate International Agreements or Specific Provisions of Law —
>
> 1. Asian Development Bank (ADB)
>
> Section 45(b), Article XII of the Agreement between the Asian Development Bank and the Government of the Republic of the

Philippines regarding the Headquarters of the Asian Development Bank provides:

ARTICLE XII

xxx xxx xxx

Section 45

Officers and staff of the Bank, including for the purposes of this Article experts and consultants performing missions for the Bank, shall enjoy the following privileges and immunities:

xxx xxx xxx

(b) Exemption from taxation on or in respect of the salaries and emoluments paid by the Bank subject to the power of the Government to tax its nationals;

From the above, **only officers and staff of the ADB who are not Philippine nationals shall be exempt from Philippine income tax**.

In order to comply with RMC No. 31-2013, petitioners filed their Income Tax Returns (ITRs) and paid their income taxes for TY 2013, detailed as follows:[3]

Name of Employee	Amount Paid	Date of Payment
Majella R. Canzon	₱ 579,932.00	1st Installment – April 10, 2014 2nd Installment – July 9, 2014
Helen B. Cruda	₱1,733,538.00	1st Installment – April 10, 2014 2nd Installment – July 15, 2014

On February 14, 2014, two Filipino ADB employees challenged the legality of RMC No. 31-2013 before the Regional Trial Court (RTC) Branch 213 of Mandaluyong City, in a case entitled as *Erwin Salaveria and Portia Gonzales, by*

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[3] Exhibit P-3, docket p. 448.

themselves and as Attorneys-in-Fact of the concerned Filipino employees of the Asian Development Bank v. Commissioner of Internal Revenue, and docketed as Civil Case No. MC14-8775.

In a Decision dated September 30, 2014, the RTC Branch 213 declared Section 2(d)(1) of RMC No. 31-2013 as void as it was issued *sans* legal basis, in excess of authority and/or without due process of law. The RTC also denied CIR's Motion for Reconsideration on January 9, 2015.

Respondent appealed the adverse decision to the Court of Appeals (CA) which was docketed as CA-G.R. CV No. 104374. The appeal was dismissed in the Resolution dated July 3, 2015. The dismissal was effectively affirmed when the CA denied respondent's Motion for Reconsideration in its Resolution dated January 6, 2016.

Aggrieved, respondent elevated the case to the Supreme Court *via* a Petition for Review on *Certiorari* docketed as G.R. No. 222214. The case is still pending resolution.

In view of the favorable RTC ruling, and to toll the running of the two-year prescriptive period under Section 229 of the NIRC of 1997, as amended, petitioners filed an administrative claim for refund on March 17, 2016, claiming that the income taxes they paid in 2013 were erroneously collected and paid.

Due to inaction allegedly on the part of respondent, petitioners elevated their claim before this Court on July 8, 2016 *via* the present Petition for Review.

In his *Answer*[4], respondent claims that petitioners' position that they are exempt from payment of income tax has no legal basis. According to respondent, being Filipino citizens and residents of the Republic of the Philippines, petitioners are subject to Philippine income tax pursuant to

[4] Docket, pp. 52-62.

Sections 23 and 22(E) of the National Internal Revenue Code of 1997, as amended.

Further, RMC No. 31-2013 is valid as it merely clarified an existing policy under the law. Further, RTC Branch 213 of Mandaluyong City has no jurisdiction over the case filed by the employees of the ADB assailing the validity of RMC No. 31-2013, for the case is within the province of the Court of Tax Appeals (CTA).

Finally, respondent invokes the tenet that tax refunds involve a return of revenue from the government, thus the claimant must indubitably show the specific provision of law from which his/her right arises, it cannot be allowed to exist upon a mere vague implication or inference nor can it be extended beyond the ordinary and reasonable intendment of the language actually used by the legislature in granting the refund.[5]

After the termination of the Pre-trial Conference, a Pre-Trial Order[6] was issued on December 15, 2016.

During its presentation of evidence, petitioner **Majella R. Canzon** testified[7] that they lodged the instant Petition for Review since the BIR failed to act on their administrative claim for refund of erroneously paid income tax for TY 2013. She filed her Income Tax Return for TY 2013 and paid the corresponding income tax in order to comply with RMC No. 31-2013, which provides that all Filipino employees of ADB are liable to pay income taxes, despite her belief that ADB employees are exempt from paying Philippine income tax under *The Agreement Establishing the Asian Development Bank* (ADB Charter).

Some ADB Filipino workers refused to comply with RMC No. 31-2013 and filed a petition with the RTC of Mandaluyong questioning the validity of the said RMC. The RTC rendered a favorable decision declaring Section 2(d)(1) of RMC No. 31-

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[5] *CIR v. Rosemarie Acosta,* G.R. No. 154068, August 3, 2007.
[6] Docket, pp. 276-280.
[7] Exhibit P-11, docket, pp. 83-90.

2013 void for lack of legal basis, issued in excess of authority, and without due process of law.

In view thereof and given that the decision effectively confirmed their income tax exemption, she filed an Application for Tax Refund with respondent who failed to act on it. Hence, she elevated her claim before the Court via the instant petition.

The other petitioner **Helen B. Cruda** confirmed[8] that the Application for Tax Refund she and her co-petitioner filed with respondent was not acted upon prompting them to file the present case. Like her co-petitioner, she filed her Income Tax Return for TY 2013 and paid the income tax due thereon in order to comply with RMC No. 31-2013. She also believes that ADB employees, like her, are exempt from paying Philippine income tax under the ADB Charter. Precisely, upon knowledge of the favorable decision of the RTC, Mandaluyong, she filed an Application for Tax Refund with respondent which to date remains pending without any action on the part of respondent. Hence, she elevated her claim before the Court *via* the instant petition.

On June 6, 2017, petitioners rested after formal offer of their Exhibits[9], which the Court admitted, albeit partially, in the Resolution[10] dated September 22, 2017.

Respondent waived presentation of evidence in the absence of any report on the matter from the investigating revenue officer. In view thereof, the parties were granted thirty (30) days from notice to file their respective memoranda.[11]

THE ISSUE

The lone issue as stipulated[12] by the parties is as follows:

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[8] Exhibit P-12, docket, pp. 146-153.
[9] Docket, pp. 310-320.
[10] Docket, pp. 576-577.
[11] Minutes of the Hearing, docket, p. 423.
[12] Issue, Joint Stipulation of Facts and Issues (JSFI), docket, p. 264.

WHETHER THE PETITIONERS ARE ENTITLED TO CLAIM FOR REFUND INCOME TAXES PAID IN TAXABLE YEAR 2013.

Petitioners' Arguments

Petitioners claim that under paragraph 2, Article 56 of the ADB Charter, employees of the ADB are exempt from the payment of income tax on their salaries and emoluments, to wit:

> ARTICLE 56
> EXEMPTION FROM TAXATION
>
> xxx xxx xxx
>
> 2. No tax shall be levied on or in respect of salaries and emoluments paid by the Bank to Directors, alternates, officers or employees of the Bank, including expert performing missions of the Bank, except where a member deposits with its instrument of ratification or acceptance a declaration that such member retains for itself and its political subdivisions the right to tax salaries and emoluments paid by the Bank to citizens or nationals of such member.

Further, in the Senate Resolution No. 6 dated March 16, 1966, which ratified and confirmed the ADB Charter, the Philippine Government simply reserved its right to tax its nationals, to wit:

> "NOW THEREFORE, be it known that I, FERDINAND E. MARCOS, President of the Republic of the Philippines, having seen and considered the Agreement Establishing the Asian Development Bank done on December

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> 4, 1965 at Manila, Philippines, do hereby in pursuance of the aforesaid concurrent of the Senate of the Philippines, ratify and confirm the said Agreement and every article and clause thereof, **subject to the reservation that the Philippines declares that it retains for itself and its political subdivision the right to tax salaries and emoluments paid by the Bank to citizens or nationals of the Philippines.** (*Boldfacing supplied*)

Petitioners theorize that while the Philippine Government reserved its right to tax its nationals, the Philippine Congress has yet to enact a statute specifically granting the Government the authority to exercise its right to tax, as reserved by the President, as well as categorically addressing the taxability of Filipino employees of the ADB. Without any act from the Philippine Congress specifically authorizing the exercise of the Government's right to tax its nationals working at the ABP, the tax exemption provision in the ADB Charter must stand.

Moreover, the RMC issued by respondent cannot amend or alter the provisions of an international agreement entered into by the Philippine Government since a mere administrative issuance cannot supersede, revise or amend a validly executed international agreement.

Lastly, petitioners invoke the Decision of the RTC declaring RMC No. 31-2013 unconstitutional which the Court should take judicial notice of.

Respondent's Arguments

Respondent argues that petitioners, being Filipino citizens and residents of the Republic of the Philippines, are subject to Philippine income tax pursuant to Sections 23 and 22(E) of the National Internal Revenue Code of 1997, as amended, based on Citizenship, Residence, and Source principles.

Respondent maintains that as Filipino citizens employed by the ADB with business address in the Philippines, petitioners are liable to pay income tax on the compensation income they earned on account of such employment.

Respondent also contends that in the ADB Charter and the Senate Resolution No. 6, the Philippine Government accorded tax exemption privileges to the ADB and its staff but retained its inherent power to tax its nationals. In fact, in BIR ITAD Ruling No. 018-14, it was clarified that the "reservation" made by the Philippines regarding its right to tax its citizen who earn income as employees of the ADB is not a mere reservation but an affirmation of its inherent power to tax. In fact, there is no need for an executing law to implement the reservation clauses because Philippine tax laws already provide that Filipinos are liable to pay tax on income derived from sources within its territory.

In closing, respondent asserts that the Philippines has complied with the principles of international law, such as *pacta sunt servanda* and international comity, by according proper concessions and tax breaks to ADB activities. The ADB Charter was never amended by subsequent Philippine tax laws since Philippine tax laws before and after the creation of the ADB imposed tax on income of Filipinos from sources within and without the Philippines.

THE COURT'S RULING

The Court deems it appropriate to determine first the timeliness of the filing of petitioners' administrative and judicial claims for refund in order to ascertain whether the Court of Tax Appeals properly acquired jurisdiction over the instant petition.

Sections 204 (C) and 229 of the NIRC of 1997, as amended, relevantly provide:

> SEC. 204. *Authority of the Commissioner to Compromise, Abate and*

Refund or Credit Taxes. – The Commissioner may –

xxx xxx xxx

(C) Credit or refund taxes erroneously or illegally received or penalties imposed without authority, refund the value of internal revenue stamps when they are returned in good condition by the purchaser, and, in his discretion, redeem or change unused stamps that have been rendered unfit for use and refund their value upon proof of destruction. **No credit or refund of taxes or penalties shall be allowed unless the taxpayer files in writing with the Commissioner a claim for credit or refund within two (2) years after the payment of the tax or penalty:** *Provided, however*, that a return filed showing an overpayment shall be considered as a written claim for credit or refund." *(Emphasis supplied)*

SEC. 229. *Recovery of Tax Erroneously or Illegally Collected*. – No suit or proceeding shall be maintained in any court for the recovery of any national internal revenue tax hereafter alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessively or in any manner wrongfully collected, until a claim for refund or credit has been duly filed with the Commissioner; but such suit or proceeding may be maintained, whether or not such tax, penalty, or sum has been paid under protest or duress.

In any case, no such suit or proceeding shall be filed after the expiration of two (2) years from the date of payment of the tax or penalty regardless of any supervening cause that may arise after payment: *Provided,* *however*, That the Commissioner may, even without a written claim therefor, refund or credit any tax, where on the face of the return upon which payment was made, such payment appears clearly to have been erroneously paid. *(Emphasis supplied)*

It is settled that Sections 204 and 229 of the NIRC pertain to the refund of erroneously or illegally collected taxes. Section 204 applies to administrative claims for refund, while Section 229, to judicial claims for refund. In both instances, the claim must be filed within two (2) years from the date of payment of the tax or penalty.

Note that Section 229 further requires that an administrative claim for refund must first be lodged with the CIR before the taxpayer may seek judicial intervention for the claim for refund or credit.[13] The same provision states that the two (2)-year prescriptive period is mandatory regardless of any supervening cause that may arise after payment.[14] In other words, the filing of the claim for refund with respondent is a pre-requisite to the filing of the Petition for Review with the Court of Tax Appeals (CTA). Both actions must be filed within two (2) years from the payment of the tax subject of the claim for refund.

The following are the pertinent details relative to the subject claim for refund:

NAME OF EMPLOYEES	DATE OF PAYMENT	AMOUNT PAID	END OF 2-YEAR PERIOD	DATE OF FILING OF THE ADMINISTRATIVE CLAIM	DATE OF FILING OF THE JUDICIAL CLAIM
Majella R. Canzon	4/10/14	289,966.00	7/9/16	3/17/16	7/8/16
	7/9/14	289,966.00			
Helen B. Cruda	4/10/14	866,769.00	7/15/16		
	7/15/14	866,769.00			

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[13] *CBK Power Company Limited vs. Commissioner of Internal Revenue*, G.R. Nos. 193383-84, January 14, 2015 and *Commissioner of Internal Revenue vs. CBK Power Company Limited*, G.R. Nos. 193407-08.

[14] *Commissioner of Internal Revenue vs. Manila Electric Company (MERALCO)*, G.R. No. 181459, June 9, 2014.

Jurisprudence provides that when a tax is paid on installment basis, the computation of the two-year prescriptive period should be from the date of the last installment or final payment.[15]

It appears that Majella R. Canzon completed her installment payments on July 9, 2014, while Helen B. Cruda, on July 15, 2014. Counting the two (2) years from the said dates, petitioners had until July 9, 2016 and July 15, 2016, respectively, within which to file their administrative and judicial claims for refund. Evidently, petitioners' administrative claim filed on March 17, 2016 and judicial claim filed on July 8, 2018, were both seasonably filed.

Petitioners are not entitled to the refund of income taxes paid for taxable year 2013:

Petitioners' claim for refund is anchored on paragraph 2, Article 56 of ADB Charter which provides:

Article 56
EXEMPTION FROM TAXATION

1. The Bank, its assets, property, income and its operations and transactions, shall be exempt from all taxation and from all customs duties. The Bank shall also be exempt from any obligation for the payment, withholding or collection of any tax or duty.

2. **No tax shall be levied on or in respect of salaries and emoluments paid by the Bank to Directors, alternates, officers or employees of the Bank**, including experts performing missions for the Bank, **except where a member deposits with its instrument of ratification or acceptance**

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[15] *Atlas Consolidated Mining and Development Corporation vs. Commissioner of Internal Revenue,* G.R. Nos. 141104 and 148763, June 8, 2007; *Collector of Internal Revenue vs. Prieto, et al.*, G.R. No. L-11976, August 29, 1961; *Commissioner of Internal Revenue vs. Palanca, Jr.*, G.R. No. L-16626, October 29, 1966.

> **a declaration that such member retains for itself and its political subdivisions the right to tax salaries and emoluments paid by the Bank to citizens or nationals of such member.** *(Emphasis supplied)*

The aforesaid ADB Charter was ratified and confirmed by the Philippine Government through Senate Resolution No. 6 dated March 16, 1966, but with a reservation as to the Government's right to tax its citizens or nationals, to wit:

> "NOW THEREFORE, be it known that I, FERDINAND E. MARCOS, President of the Republic of the Philippines, having seen and considered the Agreement Establishing the Asian Development Bank done on December 4, 1965 at Manila, Philippines, do hereby in pursuance of the aforesaid concurrent of the Senate of the Philippines, **ratify and confirm the said Agreement** and every article and clause thereof, **subject to the reservation that the Philippines declares that it retains for itself and its political subdivision the right to tax salaries and emoluments paid by the Bank to citizens or nationals of the Philippines**." *(Emphasis supplied)*

On December 22, 1966, the *Agreement Between the Asian Development Bank and the Government of the Republic of the Philippines Regarding the Headquarters of the Asian Development Bank* (ADB Headquarters Agreement) was signed and included a similar provision recognizing the right of the Philippine Government to tax Filipino ADB employees, to wit:

> ARTICLE XII
> Privileges and Immunities of Governors and Other Representatives of Members, Directors, President, Vice-President and Others

xxx xxx xxx

Section 45.

Officers and staff of the Bank, including for the purposes of this Article experts and consultants performing missions for the Bank, **shall enjoy the following privileges and immunities**:

(a) Immunity from legal process with respect to acts performed by them in their official capacity except when the Bank waives the immunity;

(b) **Exemption from taxation** on or in respect of the salaries and emoluments paid by the Bank **subject to the power of the Government to tax its nationals** xxx. *(Emphasis supplied)*

Evidently, the *ADB Charter* provides a tax exemption provision with respect to the salaries and emoluments paid by ADB to its officers and employees, but the same also contains a proviso that a member-country may opt to retain its right to tax the salaries and emoluments paid by ADB to the citizens or nationals of such member-country which declaration must be made in the instrument of ratification or acceptance. Similarly, the *ADB Headquarters Agreement* recognizes the tax exemption privilege of ADB officers and employees but the said Agreement also declares in no uncertain terms that the same is subject to the power of the Government to tax its nationals.

Notably, when the ADB Charter was ratified and confirmed through Senate Resolution No. 6, the Philippine government retained its right to tax the salaries and emoluments paid by ADB to its citizens and nationals. The said declaration of the Philippine government's right to tax its citizens is categorical in the proviso, i.e., "*subject to the reservation that the Philippines declares that it retains for itself and its political subdivision the right to tax salaries and* *emoluments paid by the Bank to citizens or nationals of the Philippines."*

Petitioners insist that they are exempt from paying income tax on their salaries and emoluments received from ADB since no subsequent legislation or enabling law enacted specifically authorizing the exercise of the government's right to tax its nationals.

The Court does not agree.

The NIRC of 1997, a subsequent legislation which took effect on January 1, 1998, is the law that enables the enforcement of the reservation clauses found in Senate Resolution No. 6 and Section 45(b) of the ADB Headquarters Agreement. Sections 23(A) and 24(A)(1)(a) of the NIRC of 1997, as amended, explicitly provide that resident citizens are subject to tax on income derived from all sources within and without the Philippines, to wit:

> SEC. 23. *General Principles of Income Taxation in the Philippines.* – Except when otherwise provided in this Code:
>
> (A) **A Citizen of the Philippines residing therein is taxable on all income derived from sources within and without the Philippines;**
>
> xxx xxx xxx
>
> SEC. 24. *Income Tax Rates.* –
>
> (A) *Rates of Income Tax on Individual Citizen and Individual Resident Alien of the Philippines.* –
>
> (1) An income tax is hereby imposed:
>
> (a) On the taxable income defined in Section 31 of this Code, other than income subject to tax under Subsections (B), (C) and (D) of this Section, derived for each

taxable year **from all sources within and without the Philippines by every individual citizen of the Philippines residing therein**; *(Emphasis supplied)*

Clearly, Sections 23(A) and 24(A)(1)(a) of the NIRC of 1997, as amended, impose tax on the income of resident citizens from all sources within or without the Philippines.

In fact, on April 12, 2013, respondent issued RMC No. 31-2013, wherein he clarified that **only the officers and staff of ADB who are not Philippine nationals shall be exempt from Philippine income tax**. Note that when an administrative agency renders an opinion by means of a circular or memorandum, it merely interprets a pre-existing law. [16]

And while the Court does not deny the existence of the Decision of RTC Branch 213 of Mandaluyong City declaring Section 2(d)(1) of RMC No. 31-2013 void, the Court cannot take cognizance of the said declaration since decisions of lower courts are not binding precedents. As the Supreme Court aptly declared in *Visayas Geothermal Power Company vs. Commissioner of Internal Revenue*,[17] to wit:

> Only decisions of this Court constitute binding precedents, forming part of the Philippine legal system.

Besides, the case assailing the Decision of the RTC is still pending before the Supreme Court. In fine, the Decision of the RTC is not yet final as to lend support to petitioners' stance. Thus, the Court finds the clarifications provided by RMC 31-2013 as to the taxability of the compensation received by the petitioners, in accord with the ADB Charter and the subsequent ratification made by the President of the Philippines.

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[16] *La Suerte Cigar and Cigarette Factory, et al. v. Court of Tax Appeals, et al.*, G.R. No. L-36130, January 17, 1985, 134 SCRA 39.

[17] G.R. No. 197525 dated June 4, 2014.

Time and again, the Court has consistently held that a claim of refund or exemption from tax payments must be clearly shown and be based on language in the law too plain to be mistaken.[18] The power of taxation is a high prerogative of sovereignty and its relinquishment is never presumed.[19] Since taxes are the lifeblood of the government, the right of taxation cannot easily be surrendered; statutes granting tax exemptions are considered as a derogation of the sovereign authority and are strictly construed against the person or entity claiming the exemption.[20]

In the absence of a specific grant of income tax exemption, the Court holds that salaries and emoluments received by officers and employees of ADB who are resident citizens or nationals of the Philippines are subject to income tax pursuant to Section 24(A)(1)(a) of the NIRC of 1997, as amended. Since petitioner's income tax payment for salaries and emoluments received from ADB for the taxable year 2013 was not illegally or erroneously collected by the BIR, it cannot be the proper subject of refund under Section 229 of the NIRC of 1997, as amended.

WHEREFORE, the instant *Petition for Review* filed by petitioners Majella R. Canzon and Helen B. Cruda, is **DENIED** for lack of merit.

SO ORDERED.

ESPERANZA R. FABON-VICTORINO
Associate Justice
Acting Chairperson

I concur:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

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[18] *Atlas Consolidated Mining & Development Corporation vs. Commissioner of Internal Revenue*, G.R. No. 159471, January 26, 2011.

[19] *Floro Cement Corporation vs. Gorospe*, G.R. No. L-46787, August 12, 1991.

[20] *Commissioner of Internal Revenue vs. Eastern Telecommunications Philippines, Inc.*, G.R. No. 163835, July 7, 2010.

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.

ESPERANZA R. FABON-VICTORINO
Associate Justice
Acting Chairperson

CERTIFICATION

Pursuant to Section 13 of Article VIII of the Constitution, and the Acting 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's Division.

ROMAN G. DEL ROSARIO
Presiding Justice