REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

HEDCOR, INC., Petitioner,	CTA EB No. 1733 (CTA CASE No. 8967)
	Present:
- versus -	DEL ROSARIO, *P.J.*, CASTAÑEDA, JR. UY, FABON-VICTORINO, MINDARO-GRULLA, RINGPIS-LIBAN, MANAHAN, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: FEB 11 2019 3:52 p.m.

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DECISION

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

Before the Court is the Petition for Review dated November 20, 2017 filed by petitioner Hedcor, Inc. assailing the Decision dated June 7, 2017, which dismissed on jurisdictional ground petitioner's claim for refund of excess and unutilized input Value-Added Tax (VAT) arising from purchases of goods and/or services attributable to zero-rated sales for the year 2011 in the amount of ₱50,655,171.58.

Equally assailed is the Resolution dated October 12, 2017, which denied petitioner's motion for reconsideration of the adverse Decision of June 7, 2017.

The facts established during trial, and based on the record, are undisputed:

Petitioner is a domestic corporation with principal office located at 214 Ambuclao Road, Obulan, Beckel, La Trinidad, Benguet. It is a VAT-registered taxpayer with Taxpayer Identification Number (TIN) 001-946-873, BIR Certificate of Registration OCN 4RC0000670842 dated May 2, 1990 issued by BIR Revenue District Office (RDO) No. 9.

Respondent, on the other hand, is the Commissioner of Internal Revenue (CIR) who has the power 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 (NIRC) or other laws administered by the BIR. He holds office at the 5th Floor, BIR Building, Diliman, Quezon City.

Petitioner filed its amended quarterly VAT returns for the year 2011 on the following dates:

Quarterly VAT Returns	Filing Date
1st Quarter 2011	July 17, 2012
2nd Quarter 2011	July 17, 2012
3rd Quarter 2011	September 26, 2013
4th Quarter 2011	September 26, 2013

Subsequent to the foregoing, petitioner filed with BIR RDO No. 9 its administrative claims for refund or issuance of Tax Credit Certificate (TCC) of its excess and unutilized input VAT for the year 2011 as follows:

For the Year 2011	Date of Filing of Administrative Claim	Amount of claim
1st Quarter	December 27, 2012	₱14,100,940.65
2nd Quarter	April 1, 2013	₱12,030,989.42
3rd Quarter	September 30, 2013	₱16,326,429.84
4th Quarter	October 30, 2013	₱9,482,188.51
	Total	₱51,940,548.42

Petitioner submitted documents with transmittal letters in support of its administrative claim on various dates, as follows:

First Quarter Claim	Exhibit
Transmittal Letter dated December 27, 2012	P-32
Transmittal Letter dated January 15, 2013	P-33
Transmittal Letter dated January 31, 2013	P-34
Second Quarter Claim	
Transmittal Letter dated April 2, 2013	P-35
Transmittal Letter dated November 4, 2013	P-36
Third Quarter Claim	
Transmittal Letter dated September 30, 2013	P-37
Transmittal Letter dated October 2, 2013	P-38
Transmittal Letter dated November 4, 2013	P-39
Transmittal Letter dated November 6, 2013	P-40
Fourth Quarter Claim	
Transmittal Letter dated October 30, 2013	P-41
Transmittal Letter dated November 8, 2013	P-42

Letters of Authority (LOAs) were issued by Revenue Region No. 002 and received by petitioner, authorizing the audit and investigation of the subject claims for refund, as follows:

LOA No.	Period Covered	Date Issued
009-2013-00000016	January to March 2011	April 1, 2013
009-2013-00000030	April to June 2011	August 13, 2013
009-2013-00000066	July to September 2011	December 6, 2013
009-2013-00000067	October to December 2011	December 9, 2013

In the Letter dated December 1, 2014, which petitioner received on December 11, 2014, the BIR indicated that the processing of petitioner's claims could not be pursued in line with the issuance of Revenue Memorandum Circular (RMC) No. 54-2014.[1] No details were stated in the said Letter.

On January 9, 2015, petitioner elevated the matter to the Court in Division via a Petition for Review.

In the Decision dated June 7, 2017, the Court in Division dismissed the petition in the following manner:

[1] Revenue Memorandum Circular No. 54-2014 "Clarifying Issues Relative to the Application for Value Added Tax (VAT) Refund/Credit under Section 112 of the Tax Code, as amended."

WHEREFORE, premises considered, the Petition for Review is DISMISSED for lack of jurisdiction.

SO ORDERED.

The Court in Division ruled that the Petition for Review was filed beyond the reglementary thirty (30)-day period to appeal mandated under Section 112 of the NIRC, as amended.

The foregoing Decision was affirmed in the equally assailed Resolution dated October 12, 2017, which denied petitioner's bid for reconsideration for lack of merit.

Unperturbed, petitioner filed his appeal via Petition for Review to the Court *En Banc* on November 20, 2017.[2]

Petitioner insists that the Court in Division acquired jurisdiction over the case as its Petition for Review was timely filed within the 30-day period as required in Section 112 of the NIRC, as amended.

According to petitioner, the 30-day period to appeal to the CTA commenced from its receipt of the BIR Letter dated December 1, 2014 on December 11, 2014, which stated that the processing of its claims could not be pursued with the issuance of Revenue Memorandum Circular (RMC) No. 54-2014. For petitioner, the Letter of December 1, 2014 was respondent's decision denying its administrative claim for refund/TCC. In other words, the Court in Division erred in ruling that there was inaction on the part of respondent deemed a denial, which could be elevated to the Court of Tax Appeals (CTA) within 30 days after the expiration of the one hundred twenty-day period for respondent to act on the administrative claim for refund/TCC. Therefore, its 30-day to appeal should be reckoned from receipt of the denial Letter on December 11, 2014.

Counting 30 days from its receipt on December 11, 2014 of the Letter dated December 1, 2014, petitioner had

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[2] Within the extension granted in the Minute Resolution dated November 3, 2017. The extension granted was until November 18, 2017, which was a Saturday.

until January 10, 2015 to file an appeal with the CTA. Hence, its Petition for Review was seasonably filed with the Court in Division on January 9, 2015.

Petitioner also opined that the 30-day period to file judicial claim after the lapse of the 120-day period, as provided in Section 112 of the NIRC, is applicable only when there is total inaction on the part of respondent, unlike in the instant case where the latter rendered a decision. Per petitioner, there are two instances to consider in counting the 30-day period to appeal, to wit: when there is inaction on the administrative claim after the lapse of the 120-day period and the other, is when the respondent renders an adverse decision, wherein the 30-day period should be reckoned from receipt of such adverse decision or ruling, regardless of the lapse of the 120-day period.

Allegedly, both the administrative and judicial claims for refund may proceed simultaneously since the law recognizes the taxpayer's option to pursue the administrative action over the more expensive and protracted court litigation. Thus, respondent continues to have jurisdiction over the administrative claim despite the lapse of the 120-day period under Section 112 of the NIRC, as amended. There is also no provision of law which states that respondent loses jurisdiction and the taxpayer's administrative claim is deemed denied the moment the taxpayer appeals to the Court because the 120+30 day period under Section 112 of the NIRC, as amended, is about to lapse. This interpretation, according to petitioner, is consistent with the legislative intent in the current law which is to give respondent adequate time to process the administrative claim as opposed to the old law wherein only 60 days was granted to respondent to act on refund case.

The foregoing, also finds support in the CTA charter, indicating that its jurisdiction may be invoked if respondent fails to decide within a specific period under the law and such inaction shall be deemed a denial. Thus, it is the respondent's decision, or inaction deemed a denial, which can be elevated to the CTA for review. Petitioner chose the former option, and appealed the decision of respondent to the CTA in Division.

Petitioner also finds erroneous the alleged retroactive application of RMC No. 54-2014 issued in 2014 to the prejudice of its claim for refund involving the year 2011.

Finally, petitioner has shown factual and legal bases to justify the refund sought. It was able to establish that it is a VAT-registered hydropower generation company whose sales of hydropower are zero-rated. Therefore, its input VAT purchases of goods and services attributable to zero-rated sales may be refunded pursuant to Sections 110(B) and 112(A) of the NIRC, as amended.

Respondent failed to file comment or opposition to the Petition for Review, despite notice.[3]

The instant Petition for Review was submitted for decision on February 12, 2018.[4]

THE RULING OF THE COURT

Section 112 of the NIRC, as amended, pertinently provides, thus:

> Section 112. Refunds or Tax Credits of Input Tax.
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> (A) Zero-rated or Effectively Zero-rated Sales. - Any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, within two (2) years after the close of the taxable quarter when the sales were made, apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales, except transitional input tax, to the extent that such input tax has not been applied against output tax. x x x
>
> (C) Period within which Refund or Tax Credit of Input Taxes shall be Made. - In proper cases, the Commissioner shall grant a refund or issue the

[3] Records Verification dated January 22, 2018 of the Judicial Records Division of the Court.
[4] Resolution dated February 12, 2018.

> tax credit certificate for creditable input taxes within one hundred twenty (120) days from the date of submission of complete documents in support of the application filed in accordance with Subsection (A) hereof.
>
> In case of full or partial denial of the claim for tax refund or tax credit, or the failure on the part of the Commissioner to act on the application within the period prescribed above, the taxpayer affected may, within thirty (30) days from the receipt of the decision denying the claim or after the expiration of the one hundred twenty-day period, appeal the decision or the unacted claim with the Court of Tax Appeals. x x x"

In the *Aichi case*, it was ruled that the two (2)-year period under Section 112(A) should be reckoned from the close of the taxable quarter when the sales were made consistent with the plain import of the NIRC. It was also clarified therein that the two (2)-year period only applies to administrative claims, and does *not* extend to judicial claims. As to judicial claims, it was held that the one hundred twenty (120) and thirty (30)-day periods under Section 112(C) are mandatory and jurisdictional, such that judicial claims filed before the denial of the taxpayer's administrative claim or the lapse of the one hundred twenty (120)-day period in case of the CIR's inaction would be deemed premature, while judicial claims filed beyond the thirty (30)-day period after such denial or lapse would be deemed filed out of time.[5]

Under Section 112(C) of the NIRC of 1997, as amended, the CIR is allowed a period of 120 days within which to grant or deny a claim for refund. Upon receipt of the CIR's decision or ruling denying the said claim, or upon the expiration of the 120-day period without action from the CIR, the taxpayer has thirty (30) days within which to file petition for review with the CTA.[6]

Since all judicial decisions form part of the law of the land, its existence should be "[o]n one hand, x x x matter of mandatory judicial notice; on the other, *ignorantia legis non*

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[5] Mindanao I Geothermal Partnership vs. Commissioner of Internal Revenue, G.R. No. 197519, November 8, 2017.
[6] Commissioner of Internal Revenue vs. Hedcor Sibulan, Inc., G.R. No. 209306, September 27, 2017.

excusat."[7] Further, when the language of the law is clear and explicit, there is no room for interpretation, only application.[8]

Based on the clear import of the law and cited jurisprudence which has the force of law, since the instant case involves a claim for refund of excess and unutilized input VAT for the year 2011, petitioner had two (2) years from the close of the taxable quarter, within which to file an administrative claim with respondent.

The four (4) taxable quarters for the year 2011 closed on March 31, 2011 for the 1st quarter, June 30, 2011 for the 2nd quarter, September 30, 2011 for the 3rd quarter, and December 31, 2011 for the 4th quarter.

Counting two (2) years from said dates, petitioner had until March 31, 2013, June 30, 2013, September 30, 2013, and December 31, 2013, respectively, within which to file its administrative claims with respondent. As such, petitioner's administrative claims, filed on December 27, 2012, April 1, 2013, September 30, 2013, and October 30, 2013, respectively, for the four (4) quarters of the year 2011, were all seasonably filed.

The CIR, on his part, has 120 days from the date of submission of complete documents in support of the administrative claims within which to decide whether to grant a refund or issue a tax credit certificate.[9]

However, in this case, the reckoning of the 120 days for respondent to act commenced not from the filing of the administrative claims but from the submission of supporting documents, subject to certain conditions, as laid down by the Supreme Court, as follows:

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[7] Moreto Mirallosa and All Persons Claiming Rights and Interests Under Him vs. Carmel Development, Inc., G.R. No. 194538, November 27, 2013.
[8] Joselito R. Mendoza vs. Commission on Elections and Roberto M. Pagdanganan, G.R. No. 191084, March 25, 2010
[9] Mindanao II Geothermal Partnership vs. Commissioner of Internal Revenue, G.R. No. 193301, and Mindanao I Geothermal Partnership vs. Commissioner of Internal Revenue, G.R. No. 194637, March 11, 2013.

> To summarize, for the just disposition of the subject controversy, the rule is that from the date an administrative claim for excess unutilized VAT is filed, a taxpayer has thirty (30) days within which to submit the documentary requirements sufficient to support his claim, unless given further extension by the CIR. x x x
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> In all cases, whatever documents a taxpayer intends to file to support his claim must be completed within the two-year period under Section 112(A) of the NIRC. The 30-day period from denial of the claim or from the expiration of the 120-day period within which to appeal the denial or inaction of the CIR to the CTA must also be respected.
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> It bears mentioning at this point that the foregoing summation of the rules should only be made applicable to those claims for tax credit or refund filed prior to June 11, 2014, such as the claim at bench.[10]

Since the instant case for refund was initiated before June 11, 2014, the cited jurisprudence applies. Therefore, from the filing of the administrative claims, petitioner had 30 days to submit supporting documents. The date of such submission of supporting documents must however, be within the 2-year period from the close of the taxable quarter. The start of the 120-day periods in this case are as follows:

End of Taxable Quarter (2011)	Two-year Prescriptive Period	Date of Filing of Adm. Claim	Dates of Submission of Documents	End of 30 days from Filing of Adm. Claim	Start of 120-day period
March 31, 2011 (1st Qtr.)	March 31, 2013	Dec. 27, 2012	Dec. 27, 2012 Jan. 15, 2013 Jan. 31, 2013	Jan. 28, 2013	Jan. 15, 2013
June 30, 2011 (2nd Qtr.)	June 30, 2013	April 1, 2013	April 2, 2013 Nov. 4, 2013	May 2, 2013	April 2, 2013
Sept. 30, 2011 (3rd Qtr.)	Sept. 30, 2013	Sept. 30, 2013	Sept. 30, 2013 Oct. 2, 2013 Nov. 4, 2013 Nov. 6, 2013	Oct. 30, 2013	Oct. 2, 2013
Dec. 31, 2011 (4th Qtr.)	Dec. 31, 2013	Oct. 30, 2013	Oct. 30, 2013 Nov. 8, 2013	Nov. 29, 2013	Nov. 8, 2013

[10] Pilipinas Total Gas, Inc. vs. Commissioner of Internal Revenue, G.R. No. 207112, December 8, 2015.

From the table, the 120-day period for the 1st quarter was reckoned from the submission of documents made on January 15, 2013 and not on the other submission on January 31, 2013 since the latter was made beyond the 2-year prescriptive period. Hence, the start of the 120-day period was on January 15, 2013.

Likewise, for the 2nd and 3rd quarters, the 120-day period was not reckoned from the latest submissions, but from the submissions made within the 2-year prescriptive period, on April 2, 2013 for the 2nd quarter, and on October 2, 2013 for the 3rd quarter.

For the 4th quarter, the 120-day period was reckoned from November 8, 2013, the date of the last submission as the same was made within the 2-year prescriptive period.

From the reckoning dates for the four quarters of 2011, January 15, 2013, April 2, 2013, October 2, 2013, and November 8, 2013, respondent had 120 days or until May 15, 2013, July 31, 2013, January 30, 2014, and March 8, 2014, respectively, to act on the administrative claims.

Under the rules, the CIR is allowed a period of 120-days from the submission of complete documents in support of the application to either grant or deny the claim. If the claim is denied by the CIR or the latter has not acted on it within the 120-day period, the taxpayer-claimant is then given a period of 30 days to file a judicial claim *via* petition for review with the CTA.[11]

Given that respondent failed to act or render a decision on the matter within the 120-day period, petitioner had 30 days or until June 14, 2013 for the 1st quarter, August 30, 2013 for the 2nd quarter, March 1, 2014 for the 3rd quarter, and April 7, 2014 for the 4th quarter, of the year 2011 to elevate the inaction of respondent to the CTA.

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[11] Team Sual Corporation (formerly Mirant Sual Corporation) v Commissioner of Internal Revenue, G.R. Nos. 201225-26; Commissioner of Internal Revenue v Team Sual Corporation (formerly Mirant Sual Corporation), G.R. No. 201132; Commissioner of Internal Revenue v Team Sual Corporation (formerly Mirant Sual Corporation), G.R. No. 201133, April 18, 2018.

Obviously, petitioner's judicial claim through the Petition for Review filed before the Court in Division on January 9, 2015 was filed out of time, depriving the Court of jurisdiction to act on the claims.

The Letter dated December 1, 2014 issued by respondent, received by petitioner on December 11, 2014, stating that the processing of petitioner's administrative claims could not be pursued, is not the decision contemplated under the provision of Section 112 of the NIRC, as amended, contrary to petitioner's assertion. Note that under Section 112 of the NIRC, as amended, respondent cannot decide a claim after or beyond the 120-day period.

The second paragraph of Section 112(D)[12] of the NIRC envisions two scenarios: (1) when a decision is issued by the CIR before the lapse of the 120-day period; and (2) when no decision is made after the 120-day period. In both instances, the taxpayer has 30 days within which to file an appeal with the CTA.[13]

Under Section 112 of the NIRC, as amended, respondent is mandated to issue a decision on the administrative claim for refund/TCC before the lapse of the 120-day period. After the lapse of the said 120-day period, without any ruling on the part of respondent, such shall already be considered as inaction by respondent, and the administrative claim shall be deemed denied.

Inaction by the CIR "in cases involving the refund of creditable input tax, arises only after the lapse of 120 days. Thus, prior thereto and without a decision of the CIR, the CTA, as a court of special jurisdiction, has no jurisdiction to entertain claims for the refund or credit of creditable input tax. "The charter of the CTA also expressly provides that if the Commissioner fails to decide within **a specific period** required by law, such **inaction shall be deemed a denial** of the application for tax refund or credit. It is the Commissioner's decision, or inaction deemed a denial, that the taxpayer can take to the CTA for review. Without a

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[12] Now Section 112(C).
[13] Commissioner of Internal Revenue vs. Aichi Forging Company of Asia, Inc., G.R. No. 184823, October 06, 2010.

decision or inaction x x x deemed a denial of the Commissioner, the CTA has no jurisdiction over a petition for review." Considering further that the 30-day period to appeal to the CTA is dependent on the 120-day period, both periods are hereby rendered jurisdictional. Failure to observe 120 days prior to the filing of a judicial claim is not a mere non-exhaustion of administrative remedies, but is likewise considered jurisdictional. The period of 120 days is a prerequisite for the commencement of the 30-day period to appeal to the CTA. In both instances, whether the CIR renders a decision (which must be made within 120 days) or there was inaction, the period of 120 days is material.[14]

Concomitantly, the CTA has the power to decide an appeal because the CIR's inaction within the 120-day waiting period shall be deemed a denial of the taxpayer's application for refund or tax credit.[15]

Thus, contrary to petitioner's protestation, there is no option on its part to await the decision of respondent after the lapse of the 120-day period from which date the taxpayer can appeal to the Court within 30 days.

In fine, respondent is given 120 days only to decide an administrative claim for refund/credit of unutilized or unapplied input Value Added Tax (VAT) attributable to zero-rated sales. In case of an adverse decision or inaction after the 120-day period, the taxpayer may institute a judicial claim by filing an appeal before the CTA within 30 days from the decision or inaction. Both 120-and 30-day periods are mandatory and jurisdictional.[16]

To stress the point, under Section 112(C) of the NIRC, a taxpayer-claimant may only file a petition for review with the CTA within 30 days from either: (1) the receipt of the decision of the CIR denying, in full or in part, the claim for refund/tax credit; or (2) the lapse of the 120-day period

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[14] Applied Food Ingredients Company, Inc. vs. Commissioner of Internal Revenue, G.R. No. 184266, November 11, 2013.
[15] Harte-Hanks Philippines, Inc. vs. Commissioner of Internal Revenue, G.R. No. 205721, September 14, 2016.
[16] Aichi Forging Company of Asia, Inc. vs. Court of Tax Appeals - En Banc and Commissioner of Internal Revenue, G.R. No. 193625, August 30, 2017.

given to the CIR to decide the claim for refund /tax credit.[17] The text of the law is clear that resort to an appeal with the Court of Tax Appeals should be made within 30 days either from receipt of the decision denying the claim or the expiration of the 120-day period given to the Commissioner to decide the claim.[18]

Considering the cited pronouncements of the Supreme Court which are considered part of the law of the land, there is no basis to petitioner's contention that the 120+30 day periods under Section 112 of the NIRC, as amended, are not mandatory and jurisdictional, and that the 30-day period can be given effect separately and distinctly from the 120-day period.

To subscribe to petitioner's theory that respondent can issue a decision on the administrative claim after or beyond the 120-day period is to give the respondent unlimited or indefinite period to decide the administrative claim lodged before him. That is certainly not the intention of the law.

There is also no merit to petitioner's assertion that the Court was in error in retroactively applying RMC No. 54-2014 and using it as basis in holding that after the lapse of the 120-day period, the administrative claim is deemed denied and the taxpayer must already seek review by the Court on the ground of respondent's inaction deemed a denial of its claim for refund.

It must be stressed that the interpretation of the Supreme Court of Section 112 (D) (now (C) of RA 8424 in the *Aichi Case* relative to the nature of the 120+30- day periods as mandatory and jurisdictional retroacts to the date the NIRC was enacted on January 1, 1998.[19]

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[17] Commissioner of Internal Revenue vs. Team Sual Corporation (formerly Mirant Sual Corporation), G.R. No. 194105, February 5, 2014.
[18] Team Energy Corporation (formerly Mirant Pagbilao Corporation and Southern Energy Quezon, Inc.) v Commissioner of Internal Revenue, G.R. No. 197663; Republic of the Philippines rep. by the Bureau of Internal Revenue v Team Energy Corporation, G.R. No. 197770, March 14, 2018.
[19] Commissioner of Internal Revenue vs. Burmeister and Wain Scandinavian Contractor Mindanao, Inc., G.R. No. 190021, October 22, 2014.

As held in *Eagle Realty Corporation v. Republic of the Philippines,*[20] judicial interpretation of a statute constitutes part of the law as of the date it was originally passed, since the Court's construction merely establishes the contemporaneous legislative intent that the interpreted law carried into effect. Such judicial doctrine does not amount to the passage of a new law, but consists merely of a construction or interpretation of a pre-existing one.

The same ruling was pronounced in the later case of *Accenture, Inc. v. Commissioner of Internal Revenue.*[21]

Thus, contrary to petitioner's claim, the basis of the ruling of the Court in Division is not RMC No. 54-2014 but Section 112 of the NIRC, as amended, which took effect in 1998.

To recapitulate, the mandatory rule is that a judicial claim must be filed with the CTA within thirty (30) days from the receipt of the Commissioner's decision denying the taxpayer's administrative claim for refund/TCC or from the expiration of the 120-day period without any action from the Commissioner. Otherwise, said judicial claim shall be considered as filed out of time depriving the Court of jurisdiction to hear and determine it. x x x If the court has no jurisdiction over the nature of an action, its only jurisdiction is to dismiss the case. The court could not decide the case on the merits.[22]

With the foregoing, discussion on petitioner's entitlement to the refund sought, is unwarranted.

WHEREFORE, the Petition for Review dated November 20, 2017 filed by petitioner Hedcor, Inc. is **DENIED**, for lack of merit.

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[20] Represented by the Administrator of the Land Registration Authority, National Treasurer of the Philippines, Heirs of Casiano De Leon and Maria Socorro De Leon, G.R. No. 151424, July 31, 2009.
[21] G. R. No.190102, July 11, 2012 citing Senarillos v. Hermosisima, 100 Phil. 501 (1956).
[22] Commissioner of Internal Revenue vs. Silicon Philippines, Inc. (formerly Intel Philippines Manufacturing, Inc., G.R. No. 169778, March 12, 2014.

Consequently, the assailed Decision dated June 7, 2017 and Resolution dated October 12, 2017, both rendered by the Court in Division, are **AFFIRMED**.

SO ORDERED.

ESPERANZA R. FABON-VICTORINO
Associate Justice

We Concur:

ROMAN G. DEL ROSARIO
Presiding Justice

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

ERLINDA P. UY
Associate Justice

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

ON LEAVE
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

CERTIFICATION

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

ROMAN G. DEL ROSARIO
Presiding Justice