REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB No. 1901** (CTA Case Nos. 7152, 7155, 7235, 7247, 7305, 7454 & 7518)
- **versus** -	
PHILIPPINE AIRLINES, INC., Respondent.	

x---x

COMMISSIONER OF CUSTOMS, Petitioner,	**CTA EB No. 1916** (CTA Case Nos. 7152, 7155, 7235, 7247, 7305, 7454 & 7518)
	Present:
- **versus** -	Del Rosario, *PJ*, Castañeda, Jr., Uy, Fabon-Victorino, Mindaro-Grulla, Ringpis-Liban, Manahan, Bacorro-Villena, and Modesto-San Pedro, *JJ.*
PHILIPPINE AIRLINES, INC., Respondent.	Promulgated: FEB 03 2020 3:36 p.m.

x---x

D E C I S I O N

CASTAÑEDA, JR., *J.*:

In these consolidated Petitions for Review, both Commissioner of Internal Revenue (CIR) and Commissioner of Customs (COC) seek to reconsider and set aside the Amended Decision[1] dated April 3, 2018 and the Resolution[2] dated July 16, 2018 of the CTA 3rd Division.

For easy reference, the dispositive portion of the assailed Amended Decision reads:

> "**WHEREFORE**, premises considered, petitioner's Motion for Reconsideration of the Decision dated 22 October 2014 and Supplement (To Petitioner's Motion for Reconsideration dated 10 November 2014) are **GRANTED**. Accordingly, the Decision promulgated by the Court on October 22, 2014 is **REVERSED** and **SET ASIDE**.
>
> The instant Petition for Review is hereby **GRANTED**. Consequently, respondent is **ORDERED TO REFUND** in favor of petitioner the reduced amount of **EIGHT HUNDRED NINETY-SEVEN MILLION FOUR HUNDRED FORTY-FIVE THOUSAND TWO HUNDRED SEVENTY-ONE AND 84/100 PESOS (PHP897,445,271.84)**.
>
> **SO ORDERED.**"[3]

On the other hand, the dispositive portion of the assailed Resolution reads:

> "**WHEREFORE**, premises considered, respondent Commissioner of Internal Revenue's Motion for Partial Reconsideration (Re: Amended Decision promulgated 3 April 2018) and respondent Commissioner of Customs' Motion for Reconsideration are hereby **DENIED** for lack of merit.
>
> **SO ORDERED.**"[4]

THE FACTS

The following are the antecedent facts as found by the Court in Division:

[1] Penned by Retired Associate Justice Lovell R. Bautista, with Associate Justice Esperanza R. Fabon-Victorino and Associate Justice Ma. Belen M. Ringpis-Liban concurring, Court *En Banc* Docket, CTA EB No. 1901, pp. 28-49.
[2] Court *En Banc* Docket, CTA EB No. 1901, pp. 50-59.
[3] See Note 1, p. 48.
[4] See Note 2, p. 59.

"Petitioner [now respondent] Philippine Airlines, Inc. ('PAL') is a domestic corporation organized in accordance with the laws of the Republic of the Philippines with principal office at the 9th Floor, PAL Center, Legazpi Sr., Legazpi Village, Makati City.

Respondent [now petitioner] Commissioner of Internal Revenue ('CIR') is the Commissioner of the Bureau of Internal Revenue ("BIR"), which is the government agency in charge of the assessment and collection of all national internal revenue taxes, fees, and charges, including the excise tax of PHP3.67 per liter of volume capacity on aviation turbo jet fuel imposed by Section 148 of the National Internal Revenue of 1997, as amended ('1997 NIRC'), with principal office at the BIR National Office Building, Agham Road, Diliman, Quezon City.

Respondent [now petitioner] Commissioner of Customs ('COC') is the Commissioner of the Bureau of Customs ('BOC'), which is the government agency in charge of the assessment and collection of customs duties and all other lawful revenues from imported articles, including the excise tax of PHP3.67 per liter on imported aviation turbo jet fuel imposed by Section 148 of the 1997 NIRC, as delegated and authorized by the respondent CIR through an Authority to Release Imported Goods (ATRIG) (BIR Form No. 1918) duly issued by the latter and addressed to the former, in accordance with Section 12 (a) of the 1997 NIRC.

xxx xxx xxx

On June 11, 1978, former President Ferdinand E. Marcos issued Presidential Decree ('PD') No. 1590 granting petitioner a franchise to establish, operate, and maintain transport services for the Carriage of passengers, mail, and property by air in and between any and all points and places throughout the Philippines, and between the Philippines and other countries.

Under its franchise, petitioner had the benefit of paying either the basic corporate income tax or a franchise tax of two percent (2%) of its gross revenues, which shall be in lieu of all other taxes, duties and fees that may be imposed by the State. Specifically, Section 13 (b) of PD No. 1590 states:

> '(b) A franchise tax of two per cent (2%) of the gross revenues derived by the grantee from all sources, without distinction as to transport or nontransport operations, provided, gr

> that with respect to international air-transport service, only the gross passenger, mail, and freight revenues from its outgoing flights shall be subject to this tax.
>
> The tax paid by the grantee under either of the above alternatives shall be 'in lieu of all other taxes, duties, royalties, registration, license, and other fees and charges of any kind, nature, or description, imposed, levied, established, assessed, or collected by any municipal, city, provincial, or national authority or government agency, now or in the future, including but not limited to the following:
>
> xxx xxx xxx
>
> 2. All taxes, including compensating taxes, duties, charges, royalties, or fees due on all importations by the grantee of aircraft, engines, equipment, machinery, spare parts, accessories, commissary and catering supplies, aviation gas, fuel, and oil, whether refined or on crude form and other articles, supplies, or materials, provided, that such articles or supplies or materials are imported for the use of the grantee in its transport and transport operations and other activities incidental thereto and are not locally available in reasonable quantity, quality, or price; x x x'

On October 11, 1985, Letter of Instruction ('LOI') No. 1483 was issued, essentially withdrawing the tax exemption privilege granted to petitioner on its purchase of domestic petroleum products for use in its domestic operations.

On January 29, 1999, respondent Commissioner of Internal Revenue (CIR) issued BIR Ruling No. 013-99 which reads:

> 'It is represented that Sec. 13(b) Par. 1 and 2 of PD No. 1590, provides among others, that purchases by PAL of aviation gas, fuel and oil to be used in its transport and non-transport operations are exempt from the payment of all taxes, duties, charges, royalties or fees; that since then, PAL had been enjoying this tax-exemption privileges until the same was Withdrawn partially when LOI No. 1483 was issued by the President of the Philippines, the main text of which is quoted as follows:
>
> > 'x x x the tax exemption privilege granted to PAL on its <u>purchase of domestic petroleum products for use in its domestic operations is hereby withdrawn</u>'

> that the wordings of LOI No. 1483 is very clear that the tax-exemption privilege being withdrawn refers specifically to the purchase of domestic petroleum products by PAL for use in its domestic operations, that it does not include purchases from abroad or foreign countries, and that it is for this reason that the Bureau of Customs does not impose any tax or customs duties on arrivals of petroleum products imported or purchased by PAL from abroad.
>
> In reply, please be informed that we confirm your opinion that petroleum products purchased or imported by PAL from abroad can be used by it in its domestic operations Without payment of tax since that said products were not a domestic purchase. The intention of LOI No. 1483 is to impose a tax on domestic petroleum products purchased by PAL for use in its domestic operations.'

On September 8, 1999, the Secretary of Finance issued a Letter, confirming BIR Ruling No. 013-99, to wit:

> 'I confirm BIR Ruling, dated January 29, 1999, which confirms PAL's exemption from specific and ad valorem taxes, on its importation of the foregoing petroleum products, whether for domestic or international flights.'

On December 20, 2002, the Department of Energy ('DOE') issued a Certification to the effect that aviation gas, fuel and oil for use in domestic operation of domestic airline companies are locally available in reasonable quantity, quality and price.

On January 29, 2003, the BIR Commissioner issued BIR Ruling No. 001-2003, ('2003 BIR Ruling') addressed to PAL, Cebu Air, Inc., Air Philippines Corp., and Pacific Airways Corp., the pertinent portion of which reads as follows:

> 'x x x In the light of the Certification of the Department of Energy dated December 20, 2002 that aviation gas, fuel and oil for use in domestic operation of domestic airline companies are locally available in reasonable quantity, quality, and price, it is the considered opinion of this Office that there is now an absence of the second condition required for the airlines to continue to enjoy tax exemption on their importations petroleum products for domestic operations as stated in Section 13 of PAL's Charter (PD 1590, as amended by LOI 1483) and

> which condition applies ipso facto to the other airlines. Accordingly, your importations may not be given the same tax treatment as before for as long as there is such available domestic supply of petroleum products.
>
> This Ruling, therefore, supersedes the above rulings and all such other ruling that may be contrary to the intent of this Ruling, and constitutes the final decision of this Office on the matter.'

On the basis of BIR Ruling No. 013-99, the CIR, through the COC, assessed petitioner for specific taxes on importations of aviation fuel or Jet A-1 for use in its domestic operations.

From February 2003 and December 2004, petitioners made the following importations, and corresponding payments under protest of the specific tax:

xxx xxx xxx

In each importation and payment under protest, petitioner file a written protest and claim for refund, as summarized below:

xxx xxx xxx

Petitioner alleges that none of the individual protests were acted upon by respondent, thus it was constrained to file the Petitions for Review before us now.

A Petition for Review was filed on February 18, 2005, docketed as CTA Case No. 7152.

On April 5, 2005, respondent CIR filed her Answer, interposing the following Special and Affirmative Defenses:

xxx xxx xxx

On July 20, 2005, respondent COC filed his 'Pre-Trial Brief.' On September 28, 2005, the parties filed an 'Amended Joint Stipulation of Facts and Issues,' which was admitted on September 29, 2005.

While the said case was pending, respondent filed an 'Omnibus Motion for Consolidation' on October 13, 2005, praying that the cases filed before the First and Second Division of the Court be consolidated, since it involved the same parties and issues.

On December 8, 2005, a Resolution was issued by the former First Division of the Court granting the consolidation of the cases docketed as CTA Case Nos. 7152, 7155, 7235, 7247 and 7305.

On August 28, 2006, another Resolution was issued by the former First Division of the Court granting the consolidation of another case, docketed as CTA Case No. 7454.

On November 21, 2006, the parties filed a 'Consolidated Joint Stipulation of Facts and Issues.'

On December 13, 2006, respondents filed a 'Motion to Set for Hearing Respondents' Affirmative Defenses,' praying that a hearing over the affirmative defenses specifically the lack of jurisdiction over the subject matter of the petition and lack of cause of action.

On December 14, 2006, the Court issued a Resolution approving the Consolidated Joint Stipulation of Facts and Issues.

On March 28, 2007, respondents filed a 'Motion to Dismiss,' praying for the dismissal of the cases docketed as CTA Case Nos. 7152, 7155, 7235, 7247, 7305 and 7454.

On April 25, 2007, the Court issued a Resolution granting the consolidation of another case, docketed as CTA Case No. 7518 with the rest of the consolidated cases, and to adopt the 'Motion to Dismiss.' However, on June 29, 2007, the Court promulgated a Resolution denying the 'Motion to Dismiss.' The Court also issued a Resolution denying the 'Motion for Reconsideration (Of the Honorable Court's Resolution promulgated on June 29, 2007).

On December 28, 2009, petitioner filed its Petitioner's Formal Offer of Evidence xxx

On April 30, 2010, the Court issued a Resolution on the Formal Offer of Evidence, to which petitioner filed an 'Omnibus Motion,' praying for the Court to reconsider and admit several Exhibits. The Court issued a Resolution on August 16, 2010, allowing a Commissioner's Hearing for the remarking of evidence and the presentation of the Independent Certified Public Accountant ('ICPA'), as well as the recalled witnesses, while holding the resolution of the Motion for Reconsideration in abeyance.

After presenting several witnesses and remarking of Exhibits, petitioner filed on October 29, 2012 a 'Petitioner's Supplemental Formal Offer of Documentary Evidence.' A Resolution was promulgated on January 23, 2013, admitting most of the Exhibits, with petitioner deemed to have rested its case.

On February 11, 2013, petitioner filed a 'Motion for Reconsideration (Re: The Resolution Dated 23 January 2013),' thus the Court issued a Resolution on March 22, 2013, allowing the presentation of the sole Exhibit in question.

Meanwhile, respondent CIR filed her 'Respondent's Consolidated Pre-Trial Brief' on May 3, 2013. Respondent COC filed his 'Consolidated Pre-Trial Brief' through registered mail on May 6, 2013.

On July 1, 2013, the Court issued a Resolution granting the 'Motion for Reconsideration (Re: The Resolution Dated 23 January 2013).'

On October 11, 2013, petitioner filed its 'Memorandum for the Petitioner,' as well as respondent CIR filing her 'Memorandum.' On the same day, through registered mail, respondent COC filed his 'Memorandum.'

Thus, on November 5, 2013, the Court submitted the case for decision."

On October 22, 2014, the Court in Division initially denied the petition filed by Philippine Airlines, Inc.

Consequently, the following facts transpired as provided for in the assailed Amended Decision:

"On November 10, 2014, petitioner filed its Motion for Reconsideration of the Decision Dated 22 October 2014. It moved for the reconsideration of the assailed Decision on the following grounds: (1) petitioner sufficiently proved that there was no locally available supply in reasonable quantity, quality, and price; (2) the plain and simple meaning of 'locally available supply' refers only to domestically produced products, and excludes importation since an item that is imported is logically not locally available; and (3) assuming *arguendo* that the term 'locally available supply' includes importations, the importations of airline companies should be excluded as these are not available for public consumption.

Thereafter, on November 11, 2014, petitioner submitted its Supplement (To Petitioner's Motion for Reconsideration dated 10 November 2014). It further claims that the Court failed to rule on the issue on 'reasonable price;' and on the validity of *BIR Ruling No. 001-2003 ('2003 BIR Ruling').*

In both pleadings, petitioner prayed for the assailed Decision to be reconsidered or set aside; or, in the alternative, for the reopening of trial for presentation of additional evidence.

On February 24, 2015, in the interest of substantial justice, the Court granted petitioner's Motion for Reconsideration of the Decision dated 22 October 2014 and Supplement (To Petitioner's Motion for Reconsideration dated 10 November 2014) as to its prayer to re-open trial is concerned. However, the resolution of petitioner's Motion for Reconsideration of the Decision dated 22 October 2014 and Supplement (To Petitioner's Motion for Reconsideration dated 10 November 2014) were held in abeyance. The Court then set a hearing date for the presentation of petitioner's additional evidence.

Petitioner presented the following as witnesses: (1) Mr. Elvis A. Yao ('Mr. Yao'), petitioner's Vice-President — Fuel Management Department; (2) Mr. Roberto R. Razal ('Mr. Razal'), petitioner's Supervising Fuel Technical Specialist — Fuel Management Department; (3) Mr. Joel C. Romano, the Court-appointed Independent Certified Public Accountant ('ICPA Romano'); and (4) Mr. Rolando R. Avecilla ('Mr. Avecilla'), petitioner's Assistant Vice-President for Fuel Supply and Operations — Fuel Management Department.

On March 31, 2015, petitioner submitted the Judicial Affidavit of Mr. Elvis A. Yao Dated 30 March 2015, wherein Mr. Yao testified that all Jet A-1 imported by petitioner is used solely for its own flight operations; and that local fuel refineries (*i.e.*, Shell, Chevron Philippines, Inc., Phoenix Petroleum Philippines, Inc.) are unable to adequately supply the amount of Jet A-1 petitioner needed, hence, it resorts to importing said fuel to meet its demands. Petitioner then filed a Supplemental Judicial Affidavit of Mr. Elvis A. Yao Dated 20 May

2015 on May 21, 2015, wherein Mr. Yao included Petron in the list of local fuel refineries.

On July 16, 2015, the Judicial Affidavit of Mr. Roberto R. Razal Dated 15 July 2015 was submitted with the Court. Mr. Razal testified that petitioner consumed all the fuel it imported for domestic flight operations.

ICPA Romano submitted his ICPA Report on May 2, 2016. Thereafter, the Judicial Affidavit of Mr. Joel C. Romano Dated 16 June 2016 was filed on June 20, 2016. ICPA Romano testified that he conducted an independent special audit and examination of petitioner's consumption of Jet A-1 importations subject of the case; and that based on his audit, all of the Jet A-1 imported by petitioner were consumed solely by it for domestic operations.

On June 20, 2016, the Judicial Affidavit of Mr. Rolando R. Avecilla Dated 17 June 2016 was filed with the Court. Mr. Avecilla testified that the fuel issue slips and BIR Withdrawal Certificates for March 2005 cannot be found despite diligent efforts to locate the same; and that, however, the BIR's Official Registry Book contains a list of withdrawal certificates for March 2005.

Thereafter, Petitioner's Supplemental Formal Offer of Evidence was submitted on August 26, 2016, offering as part of its documentary and testimonial evidence xxx.

xxx xxx xxx

In view of respondent [Commissioner of Customs ('COC')]'s Memorandum filed on December 13, 2016, Memorandum for Petitioner submitted on January 22, 2018, and the respondent [Commissioner of Internal Revenue ('CIR')]'s failure to file his memorandum; petitioner's Motion for Reconsideration of the Decision dated 22 October 2014 and Supplement (To Petitioner's Motion for Reconsideration dated 10 November 2014) were submitted for resolution on March 7, 2018; hence this Amended Decision."

On April 3, 2018 and July 16, 2018, the Court in Division rendered the assailed Amended Decision and Resolution, respectively.

On August 16, 2018, petitioner CIR filed his Petition for Review in CTA EB No. 1901. On the other hand, on August 29, 2018, petitioner COC filed his Petition for Review in CTA EB No. 1916. On September 10, 2018, the Court *En Banc* issued a Resolution[5] consolidating CTA EB Nos. 1901 and 1916.

On September 27, 2018, respondent filed its Comment (to Petitioner Commissioner of Internal Revenue's Petition for Review dated 14 August 2018).[6] Then, on October 26, 2018, respondent filed its Comment/Opposition (to Petitioner Commissioner of Customs' Petition for Review dated 23 August 2018).[7]

On November 22, 2018, the Court issued a Resolution[8] requiring the parties to file their respective memoranda.

On December 4, 2018, petitioner CIR filed a Manifestation[9] that he is adopting the allegations of his petition as his memorandum. On February 4, 2019, respondent filed its Memorandum for Respondent.[10] Thereafter, on February 6, 2019, petitioner COC filed his Memorandum.[11]

On February 20, 2019,[12] the Court issued a Resolution submitting the consolidated petitions for decision. Hence, this Decision.

THE ISSUE

The principal issue to be resolved is whether respondent is entitled to its claim for refund.

THE RULING

Pertinent to the discussion is the following provisions of Section 13 of PD No. 1590:

> "The tax paid by the grantee under either of the above alternatives shall be in lieu of all other taxes, duties, royalties, registration, license, and other fees and charges of any kind, nature, or description, imposed, levied, established, assessed, or collected by any municipal, city, provincial, or national authority or government agency, now or in the future, including but not limited to the following:

---

[5] Court *En Banc* Docket, p. 67.
[6] Court *En Banc* Docket, CTA EB No. 1901, pp. 71-91.
[7] Court *En Banc* Docket, pp. 92-114.
[8] Court *En Banc* Docket, pp. 116-117.
[9] Court *En Banc* Docket, pp. 118-121.
[10] Court *En Banc* Docket, pp. 136-201.
[11] Court *En Banc* Docket, pp. 207-247.
[12] Court *En Banc* Docket, pp. 249-250.

xxx xxx xxx

> 2. All taxes, including compensating taxes, duties, charges, royalties, or fees due on all importations by the grantee of aircraft, engines, equipment, machinery, spare parts, accessories, commissary and catering supplies, aviation gas, fuel, and oil, whether refined or in crude form and other articles, supplies, or materials; provided, that such articles or supplies or materials are imported for the use of the grantee in its transport and transport operations and other activities incidental thereto and are **not locally available in reasonable quantity, quality, or price**;" *(Emphasis supplied)*

As correctly pointed by the Court in Division, respondent is required to prove the presence of the following elements to be entitled to its claim for refund, to wit:

1. The basic corporate income tax or franchise tax, whichever is lower, must be paid, under the conditions set forth in *Section 13 of PD No. 1590*;

2. The articles, materials or supplies imported should be for its use in its transport and non-transport operations and other activities incidental thereto; and

3. The articles, materials or supplies should not be locally available in reasonable quantity, quality or price.

A reading of the parties' respective pleadings reveal that the first (1^{st}) requisite, *i.e.*, the basic corporate income tax or franchise tax, whichever is lower, must be paid, under the conditions set forth in Section 13 of PD No. 1590, is not in issue in this case. In fact, respondent opted not to appeal its case despite the reduced amount of its refund claim granted by the Court in Division.

The Court *En Banc* shall therefore focus on the second (2^{nd}) and third (3^{rd}) requisites as set forth above.

Respondent's imported Jet A-1 fuel was used in its transport and non-transport operations, and other activities incidental thereto ℛ

In ruling in respondent's favor, the Court in Division found that:

> "As regards the second requisite, petitioner submitted Bills of Lading ('BOL'), Independent Surveyor's Reports, and IEIRDs to establish the fact of its importations of Jet A-1. In order to prove that the subject imported Jet A-1 was for its transport and non-transport operations and other activities incidental thereto, petitioner submitted the corresponding Authority to Release Imported Goods (ATRIGs). All ATRIGs indicate that the imported Jet A-1 will be used exclusively for petitioner's daily domestic or international flight operations.
>
> Moreover, petitioner's witnesses, namely, Mr. Yao, Mr. Razal, and ICPA Romano have consistently testified that all Jet A-1 imported by petitioner were used solely for its own flight operations.
>
> Hence, petitioner was able to prove that such fuel was actually used for its transport operations. Accordingly, the second requisite has been complied with by petitioner."[13]

The Court *En Banc* agrees with the findings of the Court in Division. Considering the examination conducted by the ICPA, coupled with the testimonies of respondent's other two (2) witnesses to support the pieces of documentary evidence submitted in this case, the Court in Division correctly found that respondent's imported Jet A-1 fuel was used in its transport and non-transport operations, and other activities incidental thereto.

Respondent's imported Jet A-1 fuel was not locally available in reasonable quantity, quality or price

In this regard, the Court in Division cited the case of *Philippine Airlines, Inc. v. Commissioner of Internal Revenue,*[14] where the Supreme Court categorically held that domestic petroleum products exclude imported products. The Supreme Court explained that the term "purchase of domestic petroleum products for use in its domestic operations" as used in LOI 1483 could only refer to "goods manufactured or produced in the Philippines for domestic sales or consumption or for any other disposition," and not to "things imported." Jr

[13] Court *En Banc* Docket, CTA EB No. 1901, pp. 42-43.
[14] G.R. No. 198759, July 1, 2013, 700 SCRA 322.

In finding that respondent's imported Jet A-1 fuel was not locally available in reasonable quantity, quality or price, the Court in Division examined the table on Supply Demand Balance of Jet A-1 fuel from the DOE for the years 2001 to 2010.[15]

Upon scrutiny of the said documentary evidence and applying the ruling of the Supreme Court in the *Philippine Airlines* case, the Court *En Banc* confirmed that upon excluding imported Jet A-1 fuel, there is indeed a shortage of locally available supply thereof. Hence, respondent sufficiently proved that the same is not locally available in reasonable quantity.

Consequently, the Court *En Banc* need not discuss the unavailability of Jet A-1 fuel in reasonable quality or price, because paragraph 2 of Section 13 of P.D. 1590 does not require the satisfaction of all the said elements, *i.e.*, local unavailability in reasonable quantity, quality **or** price. In other words, the Court in Division correctly held that the said elements may be satisfied alternatively because the law used the conjunction "or" in reference to the same.

Considering the foregoing, the Court *En Banc* agrees with the findings of the Court in Division that respondent sufficiently proved that its imported Jet A-1 fuel is not locally available in reasonable quantity.

Thus, respondent was able to prove its entitlement to refund by completely satisfying the requirements of the pertinent provisions of Section 13 of P.D. 1590. Hence, the Court *En Banc* finds the dismissal of the consolidated petitions to be in order.

WHEREFORE, the consolidated Petitions for Review in CTA EB Case Nos. 1901 and 1916 are **DISMISSED**, for lack of merit.

SO ORDERED.

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

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

---

[15] See Note 1, p. 44.

ERLINDA P. UY
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
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 consolidated cases were assigned to the writer of the opinion of the Court.

ROMAN G. DEL ROSARIO
Presiding Justice