FIRST DIVISION

DEUTSCHE KNOWLEDGE SERVICES PTE LTD.,
Petitioner,

- *versus* -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

G.R. No. 197980

Present:

SERENO, *CJ.,*
Chairperson,
LEONARDO-DE CASTRO,
BERSAMIN,
PERLAS-BERNABE, and
CAGUIOA, *JJ.*

Promulgated:

DEC 01 2016

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DECISION

LEONARDO-DE CASTRO, *J.*:

This is an appeal from the Decision[1] dated July 22, 2011 of the Court of Tax Appeals (CTA) *En Banc* in CTA E.B. Case No. 596, entitled "*Deutsche Knowledge Services Pte Ltd. v. Commissioner of Internal Revenue.*" The aforementioned judgment affirmed with modification the Resolution dated October 28, 2009 as well as the Resolution dated February 8, 2010 of the CTA (Former Second Division) in CTA Case No. 7921. Both resolutions disposed of the petition for review and the subsequent motion for reconsideration filed by petitioner Deutsche Knowledge Services Pte. Ltd. before the CTA's former Second Division with regard to the alleged inaction of respondent Commissioner of Internal Revenue on the former's application for tax credit/refund of alleged excess and unutilized input Value-Added Tax (VAT).

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1 *Rollo*, pp. 105-132; penned by Associate Justice Cielito N. Mindaro-Grulla with Associate Justices Juanito C. Castaneda, Jr., Lovell R. Bautista (with Separate Opinion), Erlinda P. Uy, Caesar A. Casanova, Olga Palanca-Enriquez concurring. Associate Justice Esperanza R. Fabon-Victorino gave a dissenting opinion to which Presiding Justice Ernesto D. Acosta concurred. Associate Justice Amelia R. Cotangco-Manalastas was on leave and, thus, took no part.

The factual and procedural antecedents of this case were narrated in the July 22, 2011 Decision of the CTA *En Banc* in this wise:

> Petitioner avers that on March 31, 2009, it filed an application for Tax Credit/Refund of its allegedly excess and unutilized input VAT for the 1st quarter of the calendar year 2007 in the amount of ₱12,549,446.30 with respondent Commissioner of Internal Revenue (empowered to act upon and approve claims for refund or tax credit as provided by law) through its BIR Revenue District No. 47.
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> Citing inaction on the part of respondent, petitioner on April 17, 2009 filed a Petition for Review or [s]eventeen (17) days after petitioner filed an application for tax credit/refund with respondent based on Section 112 and 229 of the National Internal Revenue Code of 1997, as amended.
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> However, on June 8, 2009, instead of an Answer respondent filed a Motion to Dismiss on ground of prescription. Citing the case of *Commissioner of Internal Revenue v. Mirant Pagbilao Corporation* (Mirant Case), respondent alleged that the Petition for Review was filed out of time on the ground of having been filed beyond the two-year prescriptive period.
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> A day after or on June 9, 2009, respondent filed an Answer again citing the same grounds in the Motion to Dismiss in her Special and Affirmative defenses.
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> After hearing and the filing of Comment/Opposition on the Motion to Dismiss, the former Second Division of this Court resolved to grant said motion on October 28, 2009. Petitioner filed a motion for reconsideration thereon on November 16, 2009.
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> However, in an Order dated January 11, 2010, the case was ordered to be transferred to the Third Division of this Court pursuant to CTA Administrative Circular No. 01-2010, "Implementing the Fully Expanded Membership in the Court of Tax Appeals".
>
> Notwithstanding, on February 8, 2010, the former Second Division of this Court promulgated a Resolution which denied petitioner's Motion for Reconsideration.[2]

Petitioner then filed a petition for review with the CTA *En Banc*. However, the said tribunal merely affirmed with modification the assailed resolutions and dismissed petitioner's suit for having been prematurely filed prior to the expiration of the 120-day period granted to respondent to resolve the tax claim. The dispositive portion of the assailed July 22, 2011 Decision of the CTA *En Banc* reads:

> **WHEREFORE**, premises considered, the Resolution of the former Second Division of this Court in CTA Case No. 7921, dated October 28, 2009 and its Resolution, dated February 8, 2010, are hereby **AFFIRMED with MODIFICATION**. Accordingly, CTA Case No. 7921

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2 Id. at 107-108.

is hereby **DISMISSED** for having been prematurely filed pursuant to the case of *Commissioner of Internal Revenue v. Aichi Forging Company of Asia, Inc.* No pronouncement as to costs.[3]

Hence, petitioner resorted to the present appeal, by way of a petition for review under Rule 45, wherein it cited the following errors allegedly committed by the CTA *En Banc*:

ASSIGNMENT OF ERRORS

THE CTA *EN BANC* DECISION IS NOT IN ACCORD WITH LAW AND WITH THE RELEVANT DECISIONS OF THE SUPREME COURT, AND CONSTITUTE A DEPARTURE FROM THE ACCEPTED AND USUAL COURSE OF JUDICIAL PROCEEDINGS AS TO CALL FOR AN EXERCISE OF THE POWER OF THIS HONORABLE COURT'S SUPERVISION, AS FOLLOWS:

A.

THE CTA *EN BANC* COMMITTED REVERSIBLE ERROR IN AFFIRMING THAT THE CTA'S FORMER SECOND DIVISION COULD STILL RESOLVE PETITIONER'S MOTION FOR RECONSIDERATION AFTER IT HAD LOST JURISDICTION OVER THE CASE UPON ITS TRANSFER TO THE THIRD DIVISION.

B.

THE CTA *EN BANC* COMMITTED REVERSIBLE ERROR IN NOT FINDING THAT THE CTA'S FORMER SECOND DIVISION SHOULD HAVE ORDERED THE PRE-TRIAL CONFERENCE TO PROCEED:

B.1 THE CTA'S FORMER SECOND DIVISION FAILED TO ADDRESS VITAL PROCEDURAL ISSUES WHICH, IF CONSIDERED, WOULD HAVE BEEN SUFFICIENT TO RENDER RESPONDENT'S MOTION TO DISMISS MOOT AND ACADEMIC.

B.2 RESPONDENT DEFIED THE CTA'S FORMER SECOND DIVISION'S ORDER. THE SECOND DIVISION INTENDED TO HEAR THE CASE IN ITS ENTIRETY WHEN IT ORDERED RESPONDENT TO FILE AN ANSWER INSTEAD OF A MOTION TO DISMISS, IN LINE WITH THE INTEGRATED BAR OF THE PHILIPPINES-OFFICE OF THE COURT ADMINISTRATOR MEMORANDUM ON POLICY GUIDELINES DATED MARCH 12, 2002 ("IBP-COA MEMORANDUM").

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3 Id. at 118-119.

B.3 RESPONDENT LOST HER RIGHT TO ASSAIL THE FORMER SECOND DIVISION'S JURISDICTION WHEN SHE SOUGHT RELIEF FROM THE COURT BY FILING A MOTION FOR EXTENSION OF TIME TO FILE ANSWER.

B.4 THE ISSUES OF THE CASE HAVE BEEN JOINED UPON RESPONDENT'S FILING OF THE ANSWER, AND THUS, PRE-TRIAL AND TRIAL SHOULD HAVE PROCEEDED AS A MATTER OF PROCEDURE; AND

C.

THE CTA *EN BANC* ERRED IN NOT FINDING THAT PETITIONER'S JUDICIAL CLAIM FOR REFUND WAS TIMELY FILED IN ACCORDANCE WITH SECTION 112(C), TAX CODE IN RELATION TO THE TWO-YEAR PRESCRIPTIVE PERIOD PROVIDED UNDER SECTION 229, TAX CODE. THE LETTER AND THE INTENT [OF THE] LAW AS WELL AS EXISTING JURISPRUDENCE ALL POINT TO THE PRIMORDIAL SIGNIFICANCE OF THE TWO-YEAR PRESCRIPTIVE PERIOD:

C.1 THE TWO-YEAR PRESCRIPTIVE PERIOD FOR THE FILING OF CLAIMS FOR REFUND SHOULD BE RECKONED FROM THE DATE OF FILING OF THE QUARTERLY VAT RETURN AS SETTLED IN ATLAS.

C.2 THE CTA *EN BANC* ERRED IN FINDING THAT AICHI PREVAILS OVER AND/OR OVERTURNED THE DOCTRINE IN ATLAS, WHICH UPHELD THE PRIMACY OF THE TWO-YEAR PERIOD UNDER SECTION 229, 1997 TAX CODE. THE LAW AND JURISPRUDENCE HAVE LONG ESTABLISHED THE DOCTRINE THAT THE TAXPAYER IS DUTY-BOUND TO OBSERVE THE TWO-YEAR PERIOD UNDER SECTION 229, 1997 TAX CODE WHEN FILING ITS CLAIM FOR REFUND OF EXCESS AND UNUTILIZED VAT.

C.3 THE CTA *EN BANC* ERRED IN NOT HOLDING THAT RESPONDENT IS PRECLUDED FROM QUESTIONING THE JURISDICTION OF THE CTA-DIVISION BASED ON HER PRONOUNCEMENTS RECOGNIZING THAT THE 120-DAY PERIOD IS NOT JURISDICTIONAL VIS-À-VIS HER FAILURE TO RAISE THE ISSUE OF PREMATURITY IN HER ANSWER AND IN HER MOTION TO DISMISS.

C.4 THE CTA *EN BANC* ERRED IN FINDING THAT AICHI CAN BE APPLIED INVARIABLY TO TAXPAYERS WHO, IN GOOD FAITH, FILED AND LITIGATED THEIR CLAIMS FOR REFUND OF INPUT VAT RELYING UPON ESTABLISHED DECLARATIONS AND PRONOUNCEMENTS OF THIS HONORABLE COURT AND THE CTA. ASSUMING AICHI IS MADE TO APPLY, THE PROSPECTIVE APPLICATION THEREOF IS LEGALLY AND EQUITABLY IMPERATIVE.[4]

In deciding the substantive aspect of petitioner's suit before it, the CTA *En Banc* ratiocinated that:

> [T]he substance of petitioner's argument is the alleged applicability of the Decision of the Supreme Court in the case of *Atlas Consolidated Mining and Development Corporation v. Commissioner of Internal Revenue* (*Atlas* Case) promulgated on June 8, 2007 and the non-applicability of the case of *Commissioner of Internal Revenue v. Mirant Pagbilao Corporation* (Mirant Case), promulgated on September 12, 2008.
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> In applying the *Mirant* Case in relation to Section 112, the former Second Division held that the administrative claim was filed on time while the Petition for Review before this Court's Division was filed out of time or beyond the two-year prescriptive period, the close of the taxable first quarter of the calendar year 2007 or March 31, 2007 as the reckoning period, it appearing that the application for tax credit/refund was filed with the respondent on March 31, 2009 and the petition for review was filed on April 17, 2009.
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> However, in the case of *Commissioner of Internal Revenue v. Aichi Forging Company of Asia, Inc.*, reiterating the "*Mirant* Case", the Supreme Court categorically ruled that unutilized input VAT must be claimed within two years after the close of the taxable quarter when the sales were made and that the 120-day period is crucial in filing an appeal with this Court. The pertinent portion of which reads as follows:
>
> > "The pivotal question of when to reckon the running of the two-year prescriptive period, however, has already been resolved in *Commissioner of Internal Revenu v. Mirant Pagbilao Corporation*, where we ruled that Section 112(A) of the NIRC is the applicable provision in determining the start of the two-year period for claiming a refund/credit of unutilized input VAT, and Sections 204(C) and 229 of the NIRC are inapplicable as "both provisions apply only to instances of erroneous payment or illegal collection of internal revenue taxes." x x x.
> >
> > x x x x
> >
> > In view of the foregoing, we find that the CTA *En Banc* erroneously applied Sections 114(A) and 229 of the NIRC in computing the two-year prescriptive period for

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4 Id. at 23-25.

claiming refund/credit of unutilized input VAT. To be clear, Section 112 of the NIRC is the pertinent provision for the refund/credit of input VAT. Thus, the two-year period should be reckoned from the close of the taxable quarter when the sales were made.

x x x x

Section 112(D) of the NIRC clearly provides that the CIR has "120 days, from the date of the submission of the complete documents in support of the application [for tax refund/credit]," within which to grant or deny the claim. In case of full or partial denial by the CIR, the taxpayer's recourse is to file an appeal before the CTA within 30 days from receipt of the decision of the CIR. However, if after the 120-day period the CIR fails to act on the application for tax refund/credit, the remedy of the taxpayer is to appeal the inaction of the CIR to CTA within 30 days.

In this case, the administrative and the judicial claims were simultaneously filed on September 30, 2004. Obviously, respondent did not wait for the decision of the CIR or the lapse of the 120-day period. For this reason, we find the filing of the judicial claim with the CTA premature.

Respondent's assertion that the non-observance of the 120-day period is not fatal to the filing of a judicial claim as long as both the administrative and the judicial claims are filed within the two-year prescriptive period has no legal basis.

There is nothing in Section 112 of the NIRC to support respondent's view. Subsection (A) of the said provision states that "any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, **within two 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." The phrase "within two (2) years x x x apply for the issuance of a tax credit certificate or refund" refers to applications for refund/credit filed with the CIR and not to appeals made to the CTA. This is apparent in the first paragraph of subsection (D) of the same provision, which states that the CIR has "120 days from the submission of complete documents in support of the **application** filed in accordance with **Subsections (A)** and (B)" within which to decide on the claim.

In fact, applying the two-year period to judicial claims would render nugatory Section 112(D) of the NIRC, which already provides for a specific period within which a taxpayer should appeal the decision or inaction of the CIR. The second paragraph of Section 112(D) 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. As we see it then, the 120-day period is crucial in filing an appeal with the CTA.
>
> With regard to *Commissioner of Internal Revenue v. Victorias Milling, Co., Inc.* relied upon by respondent, we find the same inapplicable as the tax provision involved in that case is Section 306, now Section 229 of the NIRC. And as already discussed, Section 229 does not apply to refunds/credits of input VAT, such as the instant case.
>
> In fine, the premature filing of respondent's claim for refund/credit of input VAT before the CTA warrants a dismissal inasmuch as no jurisdiction was acquired by the CTA."

In the instant case, the administrative claim or application for tax credit/refund of its allegedly excess and unutilized input VAT for the first quarter of taxable year 2007 was filed on March 31, 2009 or within the two-year prescriptive period. Respondent had 120 days or until July 29, 2009 to determine the validity of the claim. However, petitioner filed an appeal by way of a petition for review on April 17, 2009 or 17 days after the filing of the administrative claim. Apparently, petitioner did not wait for the decision of the CIR or the lapse of the 120-day period and this is in clear contravention of Section 112(D) [now Section 112(C)] of the 1997 NIRC, as amended, and of the doctrine laid down in the Aichi case.

Accordingly, we find the filing of an appeal by way of a petition for review before this Court's former Second Division is strikingly similar with that of the facts in the *Aichi* Case. In both cases, the taxpayer (petitioner in the instant case) did not wait for the decision of the CIR or the lapse of the 120-day period before the filing of an appeal by way of a petition for review before this Court.

Pertinently, our disquisitions in the case of *Marubeni Philippines Corporation v. Commissioner of Internal Revenue* of the applicability of Section 112 of the 1997 NIRC and *Aichi* Case in the instant case are hereby adopted, as follows:

> "A careful analysis of the above-mentioned cases *Atlas*, *Mirant* and *Aichi* clearly shows that the *Atlas* Case was an interpretation by the Supreme Court of the 1977 NIRC, prior to its amendment by R.A. 7716; while the *Mirant* and *Aichi* cases was an interpretation of the 1997 NIRC or the application and interpretation of the amendatory provisions of the Tax Reform Act of 1997.
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> Significantly, it is emphasized that the premise of the Supreme Court's ruling in the *Atlas* Case was anchored on the need to harmonize the provisions on Refund or Tax Credits of Input Tax under Section 106 (now Section 112) with the two-year prescriptive period for instituting a suit or proceeding for the Recovery of Tax Erroneously or Illegaly paid under Section 230 (now Section 229) of the Tax Code of 1977, as amended, citing the cases of *ACCRA*

> *Investments Corporation v. Court of Appeals and Commissioner of Internal Revenue v. TMX Sales, Inc.* x x x.
>
> It was the advent of R.A. No. 7716 and R.A. 8424 when the legislature specifically provided for a judicial recourse with the Court of Tax Appeals in claiming unutilized input VAT refund/credit under Section 106(D) of the NIRC of 1977 (now Section 112 of the NIRC of 1997) within which the period of thirty (30) days reckoned from the receipt of the decision of the CIR denying the claim or after the expiration of a given period (now 120 days).
>
> Accordingly, petitioner cannot blindly invoke the doctrine enunciated in *Atlas* case in the instant case. As discussed above, the need to harmonize the provisions of Section 106 and Section 230 of the Tax Code of 1977 is no longer necessary nor applicable due to the clear legislative intent embodied in the provisions of R.A. No. 7716 and R.A. 8424, which delineated specific amendatory provision for the prescriptive period in claiming [administrative] and judicial claims for unutilized input VAT refund/credit."
>
> In fine, we find that the *Aichi* Case is the prevailing doctrine in so far as the mandatory observance of the 120-30 day period under Section 112 of the NIRC of 1997 before filing an appeal with the Court of Tax Appeals and that the *Atlas* Case and Section 229 of the 1997 NIRC are not applicable in the instant case.[5]

From the foregoing, it is apparent that the assailed July 22, 2011 ruling of the CTA *En Banc*, in dismissing petitioner's appeal before it, relied on Section 112(C)[6] of the 1997 National Internal Revenue Code (NIRC) as well as the doctrine laid down by the First Division of this Court in *Commissioner of Internal Revenue v. Aichi Forging Company of Asia, Inc.*[7] (*Aichi* case) which states that the 120-day period is crucial in filing an appeal with the CTA. The CTA *En Banc* was correct in so ruling since, at the time the assailed July 22, 2011 ruling was promulgated, the *Aichi* case was still the controlling jurisprudence on the matter.

However, subsequent to the *Aichi* ruling and during the pendency of the case at bar, the Supreme Court *En Banc* resolved the consolidated cases involved in *Commissioner of Internal Revenue v. San Roque Power*

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5 Id. at 113-118.

6 SEC. 112. **Refunds or Tax Credits of Input Tax.** –

x 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 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.

7 646 Phil. 710 (2010).

Corporation[8] (*San Roque* case) and stated that a judicial claim for refund of input VAT which was filed with the CTA before the lapse of the 120-day period under Section 112 of the NIRC is considered to have been timely made, if such filing occurred after the issuance of the Bureau of Internal Revenue (BIR) Ruling No. DA-489-03 dated December 10, 2003 but before the adoption of the *Aichi* doctrine which was promulgated on October 6, 2010.

In *San Roque*, we recognized that prior to BIR Ruling No. DA-489-03, which expressly stated that the "taxpayer-claimant need not wait for the lapse of the 120-day period before it could seek judicial relief with the CTA by way of Petition for Review," the Commissioner of Internal Revenue (CIR) was correct in considering the 120-day period as mandatory and jurisdictional before a judicial claim can be filed. Nevertheless, we cited two exceptions to this rule: (1) if the CIR, through a specific ruling, misleads a particular taxpayer to prematurely file a judicial claim with the CTA – that specific ruling is applicable only to such particular taxpayer; and (2) if the CIR, through a general interpretative rule issued under Section 4 of the NIRC, misleads all taxpayers into filing prematurely judicial claims with the CTA – in these cases, the CIR cannot later on be allowed to question the CTA's assumption of jurisdiction over such claim since equitable estoppel has set in as expressly authorized under Section 246 of the NIRC.[9]

Pursuant to the CIR's power to interpret tax laws under Section 4[10] of the NIRC, the CIR issued BIR Ruling No. DA-489-03 which we considered in *San Roque* as a general interpretative rule that may be relied upon by taxpayers from the time the rule was issued up to its reversal by the CIR or by this Court, thus, providing a valid claim for equitable estoppel under Section 246 of the NIRC, to wit:

> SEC. 246. **Non-Retroactivity of Rulings.** – Any revocation, modification or reversal of any of the **rules and regulations** promulgated in accordance with the preceding Sections or any of the rulings or circulars promulgated by the Commissioner **shall not be given retroactive application if the revocation, modification or reversal will be prejudicial to the taxpayers**, except in the following cases:
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> (a) Where the taxpayer deliberately misstates or omits material facts from his return or any document required of him by the Bureau of Internal Revenue;

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8 703 Phil. 311 (2013).

9 Id. at 372-373.

10 SEC. 4. **Power of the Commissioner to Interpret Tax Laws and to Decide Tax Cases.** – The power to interpret the provisions of this Code and other tax laws shall be under the exclusive and original jurisdiction of the Commissioner, subject to review by the Secretary of Finance.

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 this Code or other laws or portions thereof administered by the Bureau of Internal Revenue is vested in the Commissioner, subject to the exclusive appellate jurisdiction of the Court of Tax Appeals.

> (b) Where the facts subsequently gathered by the Bureau of Internal Revenue are materially different from the facts on which the ruling is based; or
>
> (c) Where the taxpayer acted in bad faith. (Emphases supplied.)

We likewise held that Section 246 of the NIRC is not limited to a reversal only by the CIR because the same expressly states "[a]ny revocation, modification or reversal" without specifying who made the revocation, modification or reversal; hence, a reversal by this Court is covered under the said tax provision.[11]

Thus, we elaborated in *San Roque* that a reversal of a BIR regulation or ruling cannot adversely prejudice a taxpayer who in good faith relied on the BIR regulation or ruling prior to its reversal and that taxpayers should not be prejudiced by an erroneous interpretation by the CIR, particularly on a difficult question of law. We quote the relevant portion of *San Roque* here:

> Taxpayers should not be prejudiced by an erroneous interpretation by the Commissioner, particularly on a difficult question of law. The abandonment of the *Atlas* doctrine by *Mirant* and *Aichi* is proof that the reckoning of the prescriptive periods for input VAT tax refund or credit is a difficult question of law. The abandonment of the *Atlas* doctrine did not result in *Atlas*, or other taxpayers similarly situated, being made to return the tax refund or credit they received or could have received under *Atlas* prior to its abandonment. This Court is applying *Mirant* and *Atlas* prospectively. Absent fraud, bad faith or misrepresentation, the reversal by this Court of a general interpretative rule issued by the Commissioner, like the reversal of a specific BIR ruling under Section 246, should also apply prospectively. x x x.[12]

In the present case, the records indicate that petitioner filed its administrative claim for tax credit/refund of its allegedly excess and unutilized input VAT for the 1st quarter of the calendar year 2007 in the amount of ₱12,549,446.30 with respondent on March 31, 2009. Subsequently, petitioner filed its judicial claim on the same matter through a petition for review with the CTA on April 17, 2009. It is undisputed that the aforementioned date of filing falls within the period following the issuance of BIR Ruling No. DA-489-03 on December 10, 2003 but before the promulgation of the *Aichi* case on October 6, 2010. In accordance with the doctrine laid down in *San Roque*, we rule that petitioner's judicial claim had been timely filed and should be given due course and consideration by the CTA.

In light of the foregoing, we find it unnecessary to pass upon the other issues raised in the petition.

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11 *Commissioner of Internal Revenue vs. San Roque Power Corporation*, supra note 8 at 374.

12 Id. at 374-375.

WHEREFORE, the petition is **GRANTED**. The Decision dated July 22, 2011 of the Court of Tax Appeals *En Banc* in CTA EB Case No. 596 is **REVERSED** and **SET ASIDE**. The Court of Tax Appeals is hereby **ORDERED** to proceed with the hearing and resolution of CTA Case No. 7921.

SO ORDERED.

TERESITA J. LEONARDO-DE CASTRO
Associate Justice

WE CONCUR:

MARIA LOURDES P. A. SERENO
Chief Justice
Chairperson

LUCAS P. BERSAMIN
Associate Justice

ESTELA M. PERLAS-BERNABE
Associate Justice

ALFREDO BENJAMIN S. CAGUIOA
Associate Justice

CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution, I certify that the conclusions in the above Decision had been reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

MARIA LOURDES P. A. SERENO
Chief Justice