



Republic of the Philippines  
Supreme Court  
Baguio City

THIRD DIVISION

COCA-COLA BOTTTLERS G.R. No. 197561  
PHILIPPINES, INC.,  
Petitioner,

Present:

- versus -

CITY OF MANILA; LIBERTY M. TOLEDO, in her capacity as Officer-in-Charge (OIC), Treasurer of the City of Manila; JOSEPH SANTIAGO, in his capacity as OIC, Chief License Division of the City of Manila; REYNALDO MONTALBO, in his capacity as City Auditor of the City of Manila,

VELASCO, JR., J., Chairperson,  
PERALTA,  
ABAD,  
MENDOZA, and  
LEONEN, JJ.

Promulgated:

Respondents.

April 7, 2014

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DECISION

PERALTA, J.:

Before the Court is a petition for review on *certiorari* under Rule 45 of the Rules of Court seeking to reverse and set aside the Orders<sup>1</sup> dated December 22, 2010 and June 21, 2011, respectively, of the Regional Trial Court of Manila (*RTC-Manila*) in Civil Case No. 00-97081.

The factual and procedural antecedents follow:

<sup>1</sup>

Penned by Judge Amor A. Reyes; Annexes "A" and "B" to Petition, respectively, *rollo*, pp. 24-25.

This case springs from the Decision<sup>2</sup> rendered by the RTC-Manila, dated September 28, 2001, in the case entitled *Coca-Cola Bottlers Philippines, Inc. v. City of Manila, et al.*, docketed as Civil Case No. 00-97081, granting petitioner's request for tax refund or credit assessed under Section 21<sup>3</sup> of the Revenue Code of Manila upon finding that there was double taxation in the imposition of local business taxes. The dispositive portion of said Decision reads:

WHEREFORE, premises considered, judgment is hereby rendered ordering defendants to either refund or credit the tax assessed under Section 21 of the Revenue Code of Manila and paid for by plaintiff on the first quarter of year 2000 in the amount of ₱3,036,887.33.

The defendants City of Manila, etc. are enjoined from collecting the tax from plaintiff Coca-Cola Bottlers Phils., Inc. under Section 21 of the Revenue Code of Manila. The counterclaims [sic] of respondents is hereby DENIED for lack of merit.

Accordingly, the Injunction bond posted by petitioner is hereby CANCELLED.

SO ORDERED.<sup>4</sup>

Aggrieved by the foregoing, respondents herein appealed to the Court of Appeals *via* an ordinary appeal.<sup>5</sup> On April 9, 2003, the Court of Appeals issued a Resolution dismissing respondents' appeal on the ground that the same was improperly brought to the said Court pursuant to Section 2, Rule 50 of the Revised Rules of Court. Despite respondents' motion for reconsideration, the Court of Appeals affirmed its decision in its Resolution dated February 28, 2005.<sup>6</sup>

<sup>2</sup> Annex "C" to Petition, *id.* at 26-30.

<sup>3</sup> Section 21. – *Tax on Businesses Subject to the Excise, Value-Added or Percentage Taxes under the NIRC.* – On any of the following businesses and articles of commerce subject to excise, value-added or percentage taxes under the National Internal Revenue Code hereinafter referred to as NIRC, as amended, a tax of FIFTY PERCENT (50%) of ONE PERCENT (1%) per annum on the gross sales or receipts of the preceding calendar year is hereby imposed:

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

x x x x

(D) Excisable goods subject to VAT

(1) Distilled spirits

(2) Wines

x x x x

(8) Coal and coke

(9) Fermented liquor, brewers' wholesale price, excluding the ad valorem tax

x x x x

PROVIDED, that all registered businesses in the City of Manila that are already paying the aforementioned tax shall be exempted from payment thereof.

<sup>4</sup> *Rollo*, p. 30.

<sup>5</sup> *Id.* at 6.

<sup>6</sup> *Id.* at 6-7.

On February 10, 2010, this Court promulgated a Resolution denying the Petition for Review filed by the respondents, the dispositive portion of which reads:

WHEREFORE, the Court DENIES the petition. The Court AFFIRMS the 09 April 2003 and 28 February 2005 Resolutions of the Court of Appeals in CA-G.R. CV No. 74517.

SO ORDERED.<sup>7</sup>

On May 12, 2010, the Clerk of Court of this Court issued an Entry of Judgment<sup>8</sup> relative to the aforesaid Resolution and declared the same final and executory on March 10, 2010.

On June 3, 2010, petitioner filed with the RTC-Manila a Motion for Execution for the enforcement of the Decision dated September 28, 2001 and the issuance of the corresponding writ of execution.<sup>9</sup> Finding merit therein, on June 11, 2010, the RTC-Manila issued an Order<sup>10</sup> granting petitioner's Motion for Execution and directed the Branch Clerk of Court to issue the corresponding writ of execution to satisfy the judgment.

On June 15, 2010, the Branch Clerk of Court, Branch 21 of the RTC-Manila issued a Writ of Execution directing the Sheriff to cause the execution of the Decision dated September 28, 2001, disposing as follows:

**NOW THEREFORE**, you are hereby commanded to cause the execution of the aforesaid judgment, including payment in full of your lawful fees for the service of this writ.<sup>11</sup>

Aggrieved, respondents filed a Motion to Quash Writ of Execution. In response, petitioner filed its Opposition thereto on December 12, 2010.<sup>12</sup>

On December 22, 2010, the RTC-Manila issued an Order<sup>13</sup> granting the Motion to Quash Writ of Execution, ruling:

Finding the motion to be prejudicial to the defendants, if implemented, and considering that the projects of the City will be hampered, the same is hereby GRANTED.

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<sup>7</sup> *Id.* at 31.

<sup>8</sup> Annex "D" to Petition, *id.* at 31-32.

<sup>9</sup> *Rollo*, p. 7.

<sup>10</sup> Annex "E" to Petition, *id.* at 33.

<sup>11</sup> Annex "F" to Petition, *id.* at 34. (Emphasis in the original)

<sup>12</sup> *Rollo*, p. 8.

<sup>13</sup> Annex "A" to Petition, *id.* at 24.

WHEREFORE, premises considered, the Motion to Quash the Writ of Execution is hereby GRANTED.

SO ORDERED.<sup>14</sup>

Herein petitioner filed a Motion for Reconsideration, but the same was denied by the RTC-Manila in its Order dated June 21, 2011, reasoning that both tax refund and tax credit involve public funds. Thus, pursuant to SC Administrative Circular No. 10-2000,<sup>15</sup> the enforcement or satisfaction of the assailed decision may still be pursued in accordance with the rules and

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<sup>14</sup> *Id.*

<sup>15</sup> The pertinent provision of Administrative Circular No. 10-2000 provides that:

In order to prevent possible circumvention of the rules and procedures of the Commission on Audit, judges are hereby enjoined to observe utmost caution, prudence and judiciousness in the issuance of writs of execution to satisfy money judgments against government agencies and local government units.

Judges should bear in mind that in *Commissioner of Public Highways v. San Diego* (31 SCRA 617, 625 [1970]), this Court explicitly stated:

The universal rule that where the State gives its consent to be sued by private parties either by general or special law, it may limit claimant's action "only up to the completion of proceedings anterior to the stage of execution" and that the power of the Court ends when the judgment is rendered, since government funds and properties may not be seized under writs of execution or garnishment to satisfy such judgments, is based on obvious considerations of public policy. Disbursements of public funds must be covered by the corresponding appropriation as required by law. The functions and public services rendered by the State cannot be allowed to be paralyzed or disrupted by the diversion of public funds from their legitimate and specific objects, as appropriated by law.

Moreover, it is settled jurisprudence that upon determination of State liability, the prosecution, enforcement or satisfaction thereof must still be pursued in accordance with the rules and procedures laid down in P. D. No. 1445, otherwise known as the Government Auditing Code of the Philippines (*Department of Agriculture v. NLRC*, 227 SCRA 693, 701-02 [1993] citing *Republic vs. Villasor*, 54 SCRA 84 [1973]). All money claims against the Government must first be filed with the Commission on Audit which must act upon it within sixty days. Rejection of the claim will authorize the claimant to elevate the matter to the Supreme Court on *certiorari* and, in effect, sue the State thereby (P. D. 1445, Sections 49-50).

However, notwithstanding the rule that government properties are not subject to levy and execution unless otherwise provided for by statute (*Republic v. Palacio*, 23 SCRA 899 [1968]; *Commissioner of Public Highways v. San Diego*, *supra*) or municipal ordinance (*Municipality of Makati v. Court of Appeals*, 190 SCRA 206 [1990]), the Court has, in various instances, distinguished between government funds and properties for public use and those not held for public use. Thus, in *Viuda de Tan Toco v. Municipal Council of Iloilo* (49 Phil. 52 [1926]), the Court ruled that "[w]here property of a municipal or other public corporation is sought to be subjected to execution to satisfy judgments recovered against such corporation, the question as to whether such property is leviable or not is to be determined by the usage and purposes for which it is held." The following can be culled from *Viuda de Tan Toco v. Municipal Council of Iloilo*:

1. Properties held for public uses - and generally everything held for governmental purposes - are not subject to levy and sale under execution against such corporation. The same rule applies to funds in the hands of a public officer and taxes due to a municipal corporation.
2. Where a municipal corporation owns in its proprietary capacity, as distinguished from its public or governmental capacity, property not used or used for a public purpose but for quasi-private purposes, it is the general rule that such property may be seized and sold under execution against the corporation.
3. Property held for public purposes is not subject to execution merely because it is temporarily used for private purposes. If the public use is wholly abandoned, such property becomes subject to execution.

procedures laid down in Presidential Decree (*P.D.*) No. 1445, otherwise known as the Government Auditing Code of the Philippines.<sup>16</sup>

Hence, the present Petition for Review on *Certiorari* raising the following assignment of errors:

1. THE HONORABLE COURT A *QUO* SERIOUSLY ERRED WHEN IT FAILED TO CONSIDER THAT THE WRIT OF EXECUTION (FOR SPECIAL JUDGMENT) ISSUED BY THE BRANCH CLERK OF COURT DOES NOT INVOLVE THE LEVY OR GARNISHMENT OF FUNDS AND PROPERTY USED OR BEING USED FOR PUBLIC PURPOSE, ADMINISTRATIVE CIRCULAR NO. 10-2000 HAS THEREFORE NO RELEVANCE IN THIS CASE.
2. THE HONORABLE COURT A *QUO* SERIOUSLY ERRED WHEN IT FAILED TO CONSIDER THAT THE JUDGMENT IN THIS CASE REQUIRES EITHER TAX REFUND (PAYMENT OF SUM OF MONEY) OR TAX CREDIT (ISSUANCE OF TAX CREDIT CERTIFICATE).
3. THE HONORABLE COURT A *QUO* SERIOUSLY ERRED WHEN IT FAILED TO CONSIDER THAT THE DEFENDANTS HAVE BEEN ISSUING TAX CREDIT CERTIFICATES TO OTHER TAXPAYERS FOR ILLEGALLY COLLECTED TAXES EVEN WITHOUT ANY APPROPRIATE MEASURE.
4. THE HONORABLE COURT A *QUO* SERIOUSLY ERRED WHEN IT FAILED TO CONSIDER THAT THE REASON CITED IN THE ORDER IN QUASHING THE WRIT OF EXECUTION IS NOT ONE OF THE GROUNDS LAID DOWN BY LAW. (*GUTIERREZ VS. VALIENTE*, 557 SCRA 211)
5. THE HONORABLE COURT A *QUO* SERIOUSLY ERRED WHEN IT FAILED TO CONSIDER THAT ITS ASSAILED ORDER HAS IN EFFECT REVERSED THE JUDGMENT IN THIS CASE, THUS, DEPRIVING PETITIONER THE FRUITS OF ITS LABOR BEFORE THE COURTS.<sup>17</sup>

At the onset, it bears stressing that while petitioner lays down various grounds for the allowance of the petition, the controversy boils down to the propriety of the issuance of the writ of execution of the judgment ordering respondents either to refund or credit the tax assessed under Section 21<sup>18</sup> of the Revenue Code of Manila in the amount of Php3,036,887.33.

After careful consideration of the facts and laws obtaining in this case, we find that the issuance of the Writ of Execution was superfluous, given the

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<sup>16</sup> Annex "B" to Petition, *rollo*, p. 25.

<sup>17</sup> *Rollo*, pp. 8-9. (Underscoring and emphasis omitted)

<sup>18</sup> *Supra* note 2.

clear directive of the RTC-Manila in its Decision dated September 28, 2001. We do not, however, agree with respondents' view that Administrative Circular No. 10-2000 is applicable to the instant case for reasons discussed hereinbelow.

In its *first* assigned error, petitioner argues that the writ of execution issued by the Branch Clerk of Court does not involve the levy or garnishment of funds and property used or being used for public purpose given that the writ was issued "For: Special Judgment." Thus, Administrative Circular No. 10-2000 has no relevance in the instant case.

In its Decision dated September 28, 2001, the RTC-Manila directs respondents to either refund or credit the tax under Section 21 of the Revenue Code of Manila, which was improperly assessed but nevertheless paid for by petitioner on the first quarter of year 2000 in the amount of ₱3,036,887.33. The judgment does not actually involve a monetary award or a settlement of claim against the government.

Under the first option, any tax on income that is paid in excess of the amount due the government may be refunded, provided that a taxpayer properly applies for the refund.<sup>19</sup> On the other hand, the second option works by applying the refundable amount against the tax liabilities of the petitioner in the succeeding taxable years.<sup>20</sup>

Hence, instead of moving for the issuance of a writ of execution relative to the aforesaid Decision, petitioner should have merely requested for the approval of the City of Manila in implementing the tax refund or tax credit, whichever is appropriate. In other words, no writ was necessary to cause the execution thereof, since the implementation of the tax refund will effectively be a return of funds by the City of Manila in favor of petitioner while a tax credit will merely serve as a deduction of petitioner's tax liabilities in the future.

In fact, Section 252 (c) of the Local Government Code of the Philippines is very clear that "[i]n the event that the protest is finally decided in favor of the taxpayer, the amount or portion of the tax protested shall be refunded to the protestant, or applied as tax credit against his existing or future tax liability." It was not necessary for petitioner to move for the issuance of the writ of execution because the remedy has already been provided by law.

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<sup>19</sup> *Philam Asset Management, Inc. v. Commissioner of Internal Revenue*, 514 Phil. 147, 157 (2005).

<sup>20</sup> *Id.*

Thus, under Administrative Order No. 270 prescribing rules and regulations implementing the Local Government Code, particularly Article 286 thereof, the tax credit granted a taxpayer shall be applied to future tax obligations of the same taxpayer for the same business, to wit:

ARTICLE 286. *Claim for Refund or Tax Credit.* — All taxpayers entitled to a refund or tax credit provided in this Rule shall file with the local treasurer a claim in writing duly supported by evidence of payment (e.g., official receipts, tax clearance, and ***such other proof evidencing overpayment***) within two (2) years from payment of the tax, fee, or charge. No case or proceeding shall be entertained in any court without this claim in writing, and after the expiration of two (2) years from the date of payment of such tax, fee, or charge, or from the date the taxpayer is entitled to a refund or tax credit.

***The tax credit granted a taxpayer shall not be refundable in cash but shall only be applied to future tax obligations of the same taxpayer for the same business.*** If a taxpayer has paid in full the tax due for the entire year and he shall have no other tax obligation payable to the LGU concerned during the year, his tax credits, if any, shall be applied in full during the first quarter of the next calendar year on the tax due from him for the same business of said calendar year.

Any unapplied balance of the tax credit shall be refunded in cash in the event that he terminates operation of the business involved within the locality.<sup>21</sup>

Accordingly, while we find merit in petitioner's contention that there are two (2) ways by which respondents may satisfy the judgment of the RTC-Manila: (1) to pay the petitioner the amount of Php3,036,887.33 as tax refund; or (2) to issue a tax credit certificate in the same amount which may be credited by petitioner from its future tax liabilities due to the respondent City of Manila,<sup>22</sup> the issuance of the Writ of Execution relative thereto was superfluous, because the judgment of the RTC-Manila can neither be considered a judgment for a specific sum of money susceptible of execution by levy or garnishment under Section 9,<sup>23</sup> Rule 39 of the Rules of Court nor

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<sup>21</sup> Emphasis supplied.

<sup>22</sup> *Rollo*, p. 13.

<sup>23</sup> Sec. 9. *Execution of judgments for money, how enforced.* -

(a) *Immediate payment on demand.* - The officer shall enforce an execution of a judgment for money by demanding from the judgment obligor the immediate payment of the full amount stated in the writ of execution and all lawful fees. The judgment obligor shall pay in cash, certified bank check payable to the judgment obligee, or any other form of payment acceptable to the latter, the amount of the judgment debt under proper receipt directly to the judgment obligee or his authorized representative if present at the time of payment. The lawful fees shall be handed under proper receipt to the executing sheriff who shall turn over the said amounts within the same day to the clerk of court of the court that issued the writ.

If the judgment obligee or his authorized representative is not present to receive payment, the judgment obligor shall deliver the aforesaid payment to the executing sheriff. The latter shall turn over all the amounts coming into his possession within the same day to the clerk of court of the court that issued the writ, or if the same is not practicable, deposit said amounts to a fiduciary account in the nearest government depository bank of the Regional Trial Court of the locality.

a special judgment under Section 11,<sup>24</sup> Rule 39 thereof.

Moreover, given that Presidential Decree No. 1445 and Administrative Circular No. 10-2000 involve a settlement of a claim against a local government unit, the same finds no application in the instant case wherein no monetary award is actually awarded to petitioner but a mere return or restoration of petitioner's money, arising from an excessive payment of tax erroneously or illegally imposed and received.

It could not have been the intention of the law to burden the taxpayer with going through the process of execution under the Rules of Civil Procedure before it may be allowed to avail its tax credit as affirmed by a court judgment. If at all, the City of Manila Local Treasury may be allowed to verify documents and information relative to the grant of the tax refund or

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The clerk of court shall thereafter arrange for the remittance of the deposit to the account of the court that issued the writ whose clerk of court shall then deliver said payment to the judgment obligee in satisfaction of the judgment. The excess, if any, shall be delivered to the judgment obligor while the lawful fees shall be retained by the clerk of court for disposition as provided by law. In no case shall the executing sheriff demand that any payment by check be made payable to him.

(b) *Satisfaction by levy.* - If the judgment obligor cannot pay all or part of the obligation in cash, certified bank check or other mode of payment acceptable to the judgment obligee, the officer shall levy upon the properties of the judgment obligor of every kind and nature whatsoever which may be disposed of for value and not otherwise exempt from execution giving the latter the option to immediately choose which property or part thereof may be levied upon, sufficient to satisfy the judgment. If the judgment obligor does not exercise the option, the officer shall first levy on the personal properties, if any, and then on the real properties if the personal properties are insufficient to answer for the judgment.

The sheriff shall sell only a sufficient portion of the personal or real property of the judgment obligor which has been levied upon.

When there is more property of the judgment obligor than is sufficient to satisfy the judgment and lawful fees, he must sell only so much of the personal or real property as is sufficient to satisfy the judgment and lawful fees.

Real property, stocks, shares, debts, credits, and other personal property, or any interest in either real or personal property, may be levied upon in like manner and with like effect as under a writ of attachment.

(c) *Garnishment of debts and credits.* - The officer may levy on debts due the judgment obligor and other credits, including bank deposits, financial interests, royalties, commissions and other personal property not capable of manual delivery in the possession or control of third parties. Levy shall be made by serving notice upon the person owing such debts or having in his possession or control such credits to which the judgment obligor is entitled. The garnishment shall cover only such amount as will satisfy the judgment and all lawful fees.

The garnishee shall make a written report to the court within five (5) days from service of the notice of garnishment stating whether or not the judgment obligor has sufficient funds or credits to satisfy the amount of the judgment. If not, the report shall state how much funds or credits the garnishee holds for the judgment obligor. The garnished amount in cash, or certified bank check issued in the name of the judgment obligee, shall be delivered directly to the judgment obligee within ten (10) working days from service of notice on said garnishing requiring such delivery, except the lawful fees which shall be paid directly to the court.

In the event there are two or more garnishees holding deposits or credits sufficient to satisfy the judgment, the judgment obligor, if available, shall have the right to indicate the garnishee or garnishees who shall be required to deliver the amount due; otherwise, the choice shall be made by the judgment obligee.

The executing sheriff shall observe the same procedure under paragraph (a) with respect to delivery of payment to the judgment obligee.

<sup>24</sup> Section 11. *Execution of special judgments.* - When a judgment requires the performance of any act other than those mentioned in the two preceding sections, a certified copy of the judgment shall be attached to the writ of execution and shall be served by the officer upon the party against whom the same is rendered, or upon any other person required thereby, or by law, to obey the same, and such party or person may be punished for contempt if he disobeys such judgment.



tax credit (*i.e.*, determine the correctness of the petitioner's returns, and the tax amount to be credited), in consonance with the ruling in *San Carlos Milling Co., Inc. v. Commissioner of Internal Revenue*,<sup>25</sup> which may be applied by analogy to the case at bar, to wit:

It is difficult to see by what process of ratiocination petitioner insists on the literal interpretation of the word "automatic." Such literal interpretation has been discussed and precluded by the respondent court in its decision of 23 December 1991 where, as aforesaid, it ruled that "once a taxpayer opts for either a refund or the automatic tax credit scheme, and signified his option in accordance with the regulation, this does not *ipso facto* confer on him the right to avail of the same immediately. An investigation, as a matter of procedure, is necessary to enable the **Commissioner to determine the correctness of the petitioner's returns, and the tax amount to be credited.**

Prior approval by the Commissioner of Internal Revenue of the tax credit under then section 86 (now section 69) of the Tax Code would appear to be the most reasonable interpretation to be given to said section. **An opportunity must be given the internal revenue branch of the government to investigate and confirm the veracity of the claims of the taxpayer.** The absolute freedom that petitioner seeks to automatically credit tax payments against tax liabilities for a succeeding taxable year, can easily give rise to confusion and abuse, depriving the government of authority and control over the manner by which the taxpayers credit and offset their tax liabilities, not to mention the resultant loss of revenue to the government under such a scheme.<sup>26</sup>

In its **third** assignment of error, petitioner postulates that the RTC-Manila seriously erred when it failed to consider that the respondents have been issuing tax credit certificates to other taxpayers for illegally collected taxes even without any appropriate measure.

On the other hand, respondents argue that the same raises a question of fact which would entail an examination of probative value of documentary evidence which, in fact, were not introduced in the course of the trial but only as a mere attachment to the Motion for Reconsideration of petitioner.<sup>27</sup>

Petitioner's sweeping statement cannot hold water as the factual and legal milieu of the tax refund cases submitted to the City of Manila, as well as the circumstances availing in each of those cases, vary, requiring a different action from the City of Manila. As such, the case of *Asian Terminals Inc.* as well as the case of *Tupperware Brands Phils., Inc.* and

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<sup>25</sup> G.R. No. 103379, November 23, 1993, 228 SCRA 135.

<sup>26</sup> *San Carlos Milling Co., Inc. v. Commissioner of Internal Revenue*, *supra*, at 140-141. (Emphasis in the original)

<sup>27</sup> Comment dated February 20, 2012, *rollo*, p. 73.

*Smart Communications, Inc.*, as cited by petitioner,<sup>28</sup> should not be compared to the instant case because it has not been proven that the factual and procedural circumstances availing therein are similar to the instant case.

For its *fourth* assigned error, petitioner argues that the reason cited in the Order quashing the Writ of Execution is not one of the grounds laid down by law.

Respondents aver, on the other hand, that in granting the Motion to Quash, the RTC-Manila plainly conceded that the Writ of Execution was improvidently issued as it was prejudicial to the respondents. Respondents also argue that the rule that government funds are generally exempt from execution is based on obvious considerations of public policy; thus, the primary functions and devolved public welfare services rendered by the respondent City of Manila cannot be interrupted or abandoned by the withdrawal of its meager resources from their lawful and particular purpose based on the appropriation ordinance.<sup>29</sup>

Finding that the issuance of the Writ of Execution was superfluous in the first place, this Court finds the foregoing issue inapt for discussion. Nevertheless, this Court disagrees with petitioner's *fifth* contention that the assailed decision of the RTC-Manila granting the Motion to Quash the Writ of Execution has, in effect, reversed the judgment in the instant case.

What is at issue in the instant petition is merely the propriety of the enforcement of the writ of execution issued by the RTC-Manila. Clearly, this Court has already ruled upon the validity of the tax refund or the tax credit due to the petitioner and has rendered the same final and executory.

The lower court, therefore, has not effectively reversed the judgment in favor of petitioner. The court *a quo*'s reason for quashing the Writ of Execution was to allow the parties to enforce the judgment by complying first with the rules and procedures of P.D. No. 1445 and Administrative Circular No. 10-2000.<sup>30</sup>

**WHEREFORE**, premises considered, the petition is **GRANTED**. Accordingly, petitioner Coca-Cola Bottlers, Inc. is entitled to a tax refund or tax credit without need for a writ of execution, provided that petitioner complies with the requirements set by law for a tax refund or tax credit, whichever is applicable.

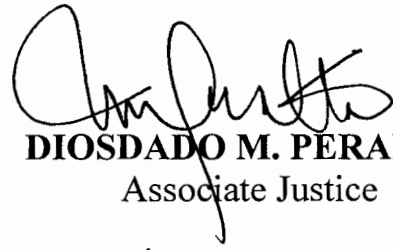
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<sup>28</sup> *Rollo*, pp. 14-15.

<sup>29</sup> *Id.* at 74.

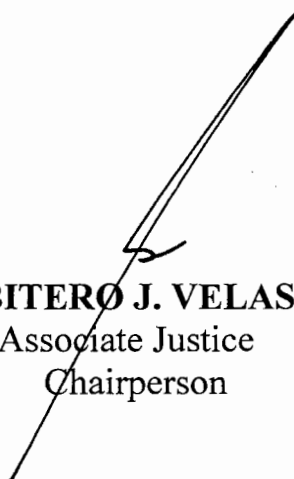
<sup>30</sup> *Supra* note 15.

**SO ORDERED.**

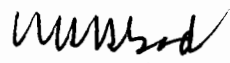


**DIOSDADO M. PERALTA**  
Associate Justice

**WE CONCUR:**




**PRESBITERO J. VELASCO, JR.**  
Associate Justice  
Chairperson



**ROBERTO A. ABAD**  
Associate Justice




**JOSE CATRAL MENDOZA**  
Associate Justice



**MARVIC MARIO VICTOR F. LEONEN**  
Associate Justice

**ATTESTATION**

I attest 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.



**PRESBITERO J. VELASCO, JR.**  
Associate Justice  
Chairperson, Third Division

**CERTIFICATION**

Pursuant to Section 13, Article VIII of the Constitution and the Division Chairperson's Attestation, 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