Republic of the Philippines
Supreme Court
Manila

THIRD DIVISION

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- versus -

SCRIPT2010, INC.,
Respondent.

G.R. No. 266641

Present:

CAGUIOA, *J., Chairperson,*
INTING,
GAERLAN,
DIMAAMPAO, and
SINGH,* *JJ.*

Promulgated:
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DECISION

CAGUIOA, *J.*:

This is a Petition for Review on *Certiorari*[1] (Petition) dated May 29, 2023 filed by petitioner Commissioner of Internal Revenue (CIR), assailing the Decision[2] dated August 25, 2022 and Resolution[3] dated April 5, 2023 of the Court of Tax Appeals (CTA) *En Banc* in CTA EB No. 2363. The CTA *En Banc* Decision affirmed the Amended Decision[4] dated February 17, 2020 (Amended Decision) and the Resolution[5] dated September 28, 2020 of the CTA Second Division in CTA Case No. 9415, which cancelled and set aside the assessments issued against respondent Script2010, Inc. (Script), for deficiency income tax, value-added tax (VAT), and expanded withholding tax (EWT) for the calendar year (CY) 2011.

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* On leave.

1 *Rollo*, pp. 11–27.

2 *Id.* at 32–45. Penned by Associate Justice Maria Rowena Modesto-San Pedro and concurred in by Presiding Justice Roman G. Del Rosario and Associate Justices Erlinda P. Uy, Catherine T. Manahan, Jean Marie A. Bacorro-Villena, and Lanee S. Cui-David. Associate Justices Ma. Belen M. Ringpis-Liban and Marian Ivy F. Reyes-Fajardo were on leave.

3 *Id.* at 47–51. Penned by Associate Justice Maria Rowena Modesto-San Pedro and concurred in by Presiding Justice Roman G. Del Rosario and Associate Justices Erlinda P. Uy, Ma. Belen M. Ringpis-Liban, Catherine T. Manahan, Jean Marie A. Bacorro-Villena, Marian Ivy F. Reyes-Fajardo, Lanee S. Cui-David and Corazon G. Ferrer-Flores.

4 CTA records, pp. 1276–1286. Penned by Associate Justice Juanito C. Castañeda, Jr. and concurred in by Associate Justices Cielito N. Mindaro-Grulla and Jean Marie A. Bacorro-Villena.

5 *Id.* at 1317–1326. Penned by Associate Justice Juanito C. Castañeda, Jr. and concurred in by Associate Justice Jean Marie A. Bacorro-Villena.

Facts

On August 22, 2012, Script, a corporation duly organized and existing under Philippine laws,[6] received a Letter of Authority (LOA) from the Bureau of Internal Revenue for the purpose of investigating its taxable liabilities for CY 2011.[7]

Pursuant to the LOA, the CIR issued a Preliminary Assessment Notice (PAN) dated December 22, 2014 finding Script liable for deficiency income tax, VAT, and EWT.[8] Script received the PAN on December 29, 2014.[9]

On January 13, 2015, Script contested the CIR's findings and filed a request for reinvestigation of the PAN.[10] Thereafter, on January 23, 2015,[11] Script received the CIR's Formal Letter of Demand with attached Details of Discrepancies and Assessment Notices (FLD-FAN), which was dated and issued by the CIR on January 8, 2015.[12] The FLD-FAN ordered Script to pay its outstanding deficiency taxes for CY 2011 amounting to a total of PHP 37,961,114.00. Without delay, Script protested the FLD-FAN on February 6, 2015.[13]

On July 5, 2015, Script received a copy of the CIR's Final Decision on Disputed Assessment of even date, ordering Script to pay its deficiency taxes for CY 2011 in the aggregate amount of PHP 45,447,506.55.[14]

Consequently, Script filed its petition for review with the CTA. On October 4, 2019, the CTA Second Division issued a Decision[15] partly granting Script's petition for review insofar as it declared that the right of the CIR to collect ***some*** of Script's deficiency taxes had already prescribed; specifically, the VAT for the first, second, and third quarters of CY 2011 and the EWT for the months of January to November 2011. It also cancelled some of the assessments for lack of factual basis and allowed Script's excess tax credit. The dispositive portion of the Decision reads:

> **WHEREFORE**, premises considered, the instant Petition for Review is **PARTIALLY GRANTED**. The assessments issued by [the CIR] against [Script] for the taxable year ended December 31, 2011 covering deficiency income tax, VAT, and EWT are **AFFIRMED WITH MODIFICATIONS.** Accordingly, [Script] is **ORDERED TO PAY** [the CIR] the aggregate amount of **SIXTY-TWO MILLION EIGHT**

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6 *Rollo*, p. 13, Petition.
7 *Id.* at 34, CTA *En Banc* Decision.
8 *Id.*
9 *Id.* at 37.
10 *Id.* at 34.
11 *Id.* at 37.
12 *Id.* at 34.
13 *Id.*
14 *Id.*
15 CTA records, pp. 1159–1212. Penned by Associate Justice Juanito C. Castañeda, Jr. and concurred in by Associate Justices Cielito N. Mindaro-Grulla and Jean Marie A. Bacorro-Villena.

> **HUNDRED SEVENTY-NINE THOUSAND PESOS AND EIGHTY-SIX CENTAVOS ([PHP] 62,879,000.86)**, inclusive of the 25% surcharge, 20% deficiency interest and 20% delinquency interest imposed under Sections 248(A)(3), 249(B) and (C) of the NIRC of 1997, as amended, respectively, computed until December 31, 2017, as follows:
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> . . . .
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> In addition, [Script] is **ORDERED TO PAY** delinquency interest at the rate of twelve percent (12%) on the total unpaid amount of **[PHP] 44,469,495.99** as of July 31, 2015, as determined above, computed from January 1, 2018 until full payment thereof pursuant to Section 249(C) of the NIRC of 1997, as amended by Republic Act No. 10963, also known as Tax Reform for Acceleration and Inclusion (TRAIN) and as implemented by RR No. 21-2018.
>
> **SO ORDERED.**[16]

On October 25, 2019, both the CIR and Script moved for partial reconsideration.[17] According to the CIR, the CTA Second Division erred in ruling the following: (1) that its right to assess Script of deficiency VAT for the first, second, and third quarters of CY 2011 and deficiency EWT for the months of January to November of CY 2011 had already prescribed; (2) that some of the assessments should be cancelled for lack of basis; and (3) that it was improper for the CIR to disallow Script's excess tax credit.[18] On the other hand, Script reiterated that the deficiency tax assessments should be cancelled and withdrawn for having been issued in violation of its right to due process. Specifically, Script pointed out that the CIR failed to properly observe the mandatory 15-day period within which the taxpayer may respond to the PAN.[19]

In its Amended Decision dated February 17, 2020, the CTA Second Division granted Script's motion and cancelled and set aside the CIR's assessments, to wit:

> **WHEREFORE**, premises considered, [the CIR's] Motion for Partial Reconsideration (Decision dated 04 October 2019), is **DENIED** for lack of merit. While, on the other hand, [Script's] Motion for Partial Reconsideration (Re: Decision dated October 4[,] 2019), is hereby **GRANTED**. Accordingly, the dispositive portion of this Court's Decision promulgated on October 4, 2019, is amended to read as follows:
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> > "**WHEREFORE,** premises considered, the instant Petition for Review is **GRANTED.** Accordingly, the assessments issued by [the CIR] against [Script] for deficiency income tax, VAT[,] and EWT in the aggregate amount of [PHP] 45,447,506.55, inclusive of interest for the

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16 *Id.* at 1211–1212.
17 *Rollo*, p. 35, CTA *En Banc* Decision.
18 CTA records, p. 1278.
19 *Id.* at 1279.

> taxable year ended December 31, 2011, are **CANCELLED** and **SET ASIDE.**
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> **SO ORDERED."**

SO ORDERED.[20]

The CIR received a copy of the Amended Decision on February 20, 2020.[21]

On March 4, 2020, the CIR filed a Motion for Extension of Time to File Petition for Review,[22] but the same was denied by the CTA Second Division in its Resolution[23] dated March 10, 2020, *viz.*:

> Considering that this Court has already rendered an Amended Decision dated February 17, 2020 on the Petition for Review filed by [Script] on August 4, 2016, [the CIR's] "Motion for Extension of Time to File Petition for Review (For the Plaintiff)" filed on March 4, 2020 is hereby **DENIED** for lack of merit.
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> **SO ORDERED.**[24]

Undeterred, the CIR filed a Motion for Reconsideration[25] (of the March 10, 2020 Resolution) on June 23, 2020. According to the CIR, their counsel intended to file a motion for reconsideration, but due to oversight, he inadvertently filed the aforementioned Motion for Extension of Time to File Petition for Review.[26] The CIR, thus prayed, that its Motion for Reconsideration be admitted or be treated as a Petition for Relief from Judgment under Rule 38 of the Rules of Court.[27] The CIR also prayed that the Amended Decision be reversed and set aside, claiming that their failure to observe Script's 15-day period to respond to the PAN should not affect the validity of the assessments.[28]

On June 29, 2020, the CTA Second Division ordered Script to comment on the CIR's Motion for Reconsideration.[29] In its Comment,[30] Script emphasized that the CIR can no longer seek review of the Amended Decision since the reglementary period to move for reconsideration thereof had already lapsed. Script pointed out that the CIR received a copy of the Amended Decision on February 20, 2020; therefore, it had only until March 6, 2020 to file a motion for reconsideration. Thus, considering that the Motion for

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20 *Id.* at 1285–1286.
21 *Rollo*, p. 41, CTA *En Banc* Decision.
22 CTA records, pp. 1287–1289.
23 *Id.* at 1291.
24 *Id.*
25 *Id.* at 1292–1302.
26 *Id.* at 1294, 1298.
27 *Id.* at 1298.
28 *See id.* at 1299–1300.
29 *Id.* at 1304.
30 *Id.* at 1305–1315, Comment/Opposition (Re: Motion for Reconsideration dated June 23, 2020).

Reconsideration of the CIR was filed only on June 23, 2020, the same should have no longer been entertained by the CTA Second Division.[31] Moreover, Script argued that the CIR's Motion for Reconsideration could not be treated as a Rule 38 petition since the latter must be verified and must be accompanied by affidavits showing the fraud, accident, mistake, or excusable negligence relied upon.[32] Lastly, Script highlighted that the Court has already decided in numerous cases "that the failure to accord the taxpayer the full 15-day period to respond to the [PAN] amounts to a violation of [the taxpayer's] right to due process and causes the assessments to be deemed void."[33]

On September 28, 2020, the CTA Second Division issued a Resolution denying the CIR's Motion for Reconsideration. The CTA Second Division explained that its Amended Decision had already attained finality following the CIR's failure to timely file a motion for reconsideration and/or Motion for New Trial. Therefore, the Amended Decision could no longer be disturbed.[34]

The CIR then filed its petition for review before the CTA *En Banc* on November 16, 2020.[35]

In its Decision dated August 25, 2022, the CTA *En Banc* denied the CIR's petition and affirmed the CTA Second Division's February 17, 2020 Amended Decision and September 28, 2020 Resolution, to wit:

> **WHEREFORE**, the instant Petition is hereby **DENIED** for lack of merit. Accordingly, the Amended Decision, dated 17 February 2020, and Resolution dated 28 September 2020, promulgated by the Court in Division are hereby **AFFIRMED**.
>
> **SO ORDERED.**[36]

At the onset, the CTA *En Banc* ruled that the CIR's petition should be denied based on procedural grounds. As culled from the records, the CIR failed to file a motion for reconsideration of the Amended Decision, which therefore rendered the same already final and could thus no longer be the subject of an appeal.[37] The CTA *En Banc* likewise denied the CIR's plea that its Motion for Reconsideration of the March 10, 2020 Resolution be treated as a Petition for Relief from Judgment, explaining that the relief afforded by Rule 38 of the Rules of Court cannot be granted to a party who lost his or her remedy due to his or her own negligence.[38]

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31 *Id.* at 1306–1307.
32 *Id.* at 1310–1311.
33 *Id.* at 1312.
34 *Id.* at 1321–1322 and 1326.
35 *Rollo*, p. 36, CTA *En Banc* Decision.
36 *Id.* at 44.
37 *Id.* at 38–41.
38 *Id.* at 41–42.

The CTA *En Banc* further held that, in any case, the CTA Second Division correctly declared the subject assessments void and with no effect because Script's right to due process was violated.[39] The CTA *En Banc* confirmed that Script received the PAN on December 29, 2014. Therefore, it had until January 13, 2015 within which to file a reply to the PAN. However, the CIR preempted the same and issued the FLD-FAN on January 8, 2015.[40]

The CIR filed its Motion for Reconsideration (For Decision dated 25 August 2022)[41] dated September 16, 2022, but the same was likewise denied by the CTA *En Banc* in its Resolution dated April 5, 2023.

Hence, the present Petition raising the following issues: (1) whether the CIR's appeal is invalid; and (2) whether the CIR violated Script's right to due process.[42]

The Court's Ruling

The Court resolves to **DENY** outright the instant Petition primarily because the challenged Amended Decision of the CTA Second Division has already attained finality, and therefore, may no longer be disturbed even by this Court.

As culled from the records, while the CIR moved for the partial reconsideration of the CTA Second Division's original decision which found Script liable for deficiency taxes,[43] it did not file a motion for reconsideration of the Amended Decision dated February 17, 2020 which reversed the original decision and cancelled and set aside the assessments issued against Script.

To reiterate, the CIR received the said Amended Decision on February 20, 2020. Instead of filing a motion for reconsideration thereof, the CIR filed a Motion for Extension of Time to File a Petition for Review on March 4, 2020.[44] The filing of said request for extension did not stall the running of the reglementary period for perfecting an appeal and therefore, the Amended Decision on March 6, 2020 attained finality insofar as the CIR is concerned. As such, the CTA *En Banc* correctly denied the CIR's petition for review of the Amended Decision.

The ruling in *Asiatrust Development Bank, Inc. v. Commissioner of Internal Revenue*,[45] is on all fours:

> Thus, in order for the CTA *En Banc* to take cognizance of an appeal *via* a petition for review, **a timely motion for reconsideration or new trial**

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39 *Id.* at 42–44.
40 *Id.* at 43–44.
41 *Id.* at 52–64.
42 *Id.* at 17, Petition.
43 *Id.* at 35, CTA *En Banc* Decision.
44 *Id.* at 15, Petition.
45 809 Phil. 152 (2017) [Per J. Del Castillo, First Division].

> **must first be filed with the CTA Division that issued the assailed decision or resolution. Failure to do so is a ground for the dismissal of the appeal as the word "must" indicates that the filing of a prior motion is mandatory, and not merely directory.**
>
> **The same is true in the case of an amended decision.** Section 3, Rule 14 of the same rules defines an amended decision as "[a]ny action modifying or reversing a decision of the Court *en banc* or in Division." As explained in *CE Luzon Geothermal Power Company, Inc. v. Commissioner of Internal Revenue*, an amended decision is a different decision, and thus, is a proper subject of a motion for reconsideration.
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> **In this case, the CIR's failure to move for a reconsideration of the Amended Decision of the CTA Division is a ground for the dismissal of its Petition for Review before the CTA *En Banc*. Thus, the CTA *En Banc* did not err in denying the CIR's appeal on procedural grounds.**
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> **Due to this procedural lapse, the Amended Decision has attained finality insofar as the CIR is concerned. The CIR, therefore, may no longer question the merits of the case before this Court.**[46] (Emphasis supplied; citations omitted)

According to the CIR, their counsel inadvertently filed a Motion for Extension of Time to File Petition for Review instead of a motion for reconsideration.[47] Unfortunately for the CIR, axiomatic is the rule that the negligence of counsel binds the client. To emphasize:

> The doctrinal rule is that negligence of the counsel binds the client because, otherwise, there would never be an end to a suit so long as new counsel could be employed who could allege and [prove] that prior counsel had not been sufficiently diligent, or experienced, or learned.
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> . . . .
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> Neither can petitioners exempt themselves or their properties from the operation of a final and executory judgment by harping on their counsel's negligence. Jurisprudence is replete with pronouncements that clients are bound by the actions of their counsel in the conduct of their case. **If it were otherwise, and a lawyer's mistake or negligence was admitted as a reason for the opening of the case, there would be no end to litigation so long as counsel had not been sufficiently diligent or experienced or learned.** The only exception to the general rule is when the counsel's actuations are gross or palpable, resulting in serious injustice to client, that courts should accord relief to the party. Indeed, if the error or negligence of the counsel did not result in the deprivation of due process to the client, nullification of the decision grounded on grave abuse of discretion is not warranted. The instant case does not fall within the exception since petitioners were duly given their day in court.[48] (Emphasis supplied; citations omitted)

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46 *Id.* at 167–168.
47 CTA records, pp. 1294, 1298.
48 *Mendoza v. Court of Appeals*, 764 Phil. 53, 63–64 (2015) [Per J. Perez, First Division].

To be sure, the CIR was not denied due process, as it was able to comprehensively present its case during trial before the CTA Second Division. In view thereof, the Court is left with no other choice but to deny the present Petition which only seeks review of a judgment that has already attained finality.

A judgment becomes final and executory by operation of law. Finality becomes a fact when the reglementary period to appeal lapses and no appeal is perfected within such period.[49] Once a decision becomes final, no court, not even this Court, can modify or revise the decision no matter how erroneous it may be. The higher courts are thus divested of their appellate jurisdiction to review decisions that have already become final. Verily, once a decision becomes final, "what remains to be done is the purely ministerial enforcement or execution of the judgment."[50]

The doctrine of finality and immutability of judgments is grounded on the fundamental considerations of public policy and sound practice to the effect that, at the risk of occasional error, the judgments of the courts must become final at some definite date set by law.[51] The case of *Mocorro, Jr. v. Ramirez*[52] expounds on the rationale behind this doctrine in this wise:

> A decision that has acquired finality becomes immutable and unalterable. This quality of immutability precludes the modification of a final judgment, even if the modification is meant to correct erroneous conclusions of fact and law. And this postulate holds true whether the modification is made by the court that rendered it or by the highest court in the land. **The orderly administration of justice requires that, at the risk of occasional errors, the judgments/resolutions of a court must reach a point of finality set by the law. The noble purpose is to write *finis* to dispute once and for all. This is a fundamental principle in our justice system, without which there would be no end to litigations.** Utmost respect and adherence to this principle must always be maintained by those who exercise the power of adjudication. Any act, which violates such principle, must immediately be struck down.[53] (Emphasis supplied; citations omitted)

In the more recent case of *Republic v. Heirs of Cirilo Gotengco*,[54] the Court added that the doctrine seeks to prevent delay in the administration of justice and to put an end to litigation, *viz.*:

> To affirm the ruling of the appellate court would violate the doctrine of immutability and inalterability of a final judgment and would concede to the evils the doctrine seeks to prevent, namely: **(1) to avoid delay in the administration of justice and thus, procedurally, to make orderly the discharge of judicial business and (2) to put an end to judicial**

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49 *PCI Leasing and Finance Inc. v. Milan*, 631 Phil. 257, 277 (2010) [Per J. Leonardo-De Castro, First Division].

50 *Heirs of Felicisimo Gabule v. Felipe Jumuad*, 887 Phil. 575, 587 (2020) [Per J. Gesmundo, Third Division]. (Citation omitted)

51 *Bernardo v. Court of Appeals*, 800 Phil. 50, 64 (2016) [Per J. Jardeleza, Third Division].

52 582 Phil. 357 (2008) [Per J. Velasco Jr., Second Division].

53 *Id.* at 366–367.

54 824 Phil. 568 (2018) [Per J. Gesmundo, Third Division].

> **controversies, at the risk of occasional errors, which is precisely why courts exist.** Indeed, to rule otherwise would trivialize the time-honored principle of procedural law.[55] (Emphasis supplied; citations omitted)

It is therefore imperative for the litigants, especially those representing them, to be more circumspect and where necessary, to appeal any adverse ruling in a timely manner in accordance with the rules. Otherwise, the adverse ruling will lapse into finality as a matter of course,[56] thus:

> Time and again, it has been held that the right to appeal is not a constitutional right, but a mere statutory privilege. Hence, parties who seek to avail themselves of it must comply with the statutes or rules allowing it. To reiterate, perfection of an appeal in the manner and within the period permitted by law is mandatory and jurisdictional. The requirements for perfecting an appeal must, as a rule, be strictly followed. Such requirements are considered indispensable interdictions against needless delays and are necessary for the orderly discharge of the judicial business. **Failure to perfect the appeal renders the judgment of the court final and executory.**[57] (Emphasis supplied; citations omitted)

The only exceptions to the immutability or finality of judgment are: (1) the correction of clerical errors; (2) the so-called *nunc pro tunc* entries which cause no prejudice to any party; (3) void judgments; and (4) whenever circumstances transpire after the finality of the decision rendering its execution unjust and inequitable.[58] To be clear, the present case does not fall under any of these exceptions. This case only reached the Court because the CIR tried to salvage the same by filing additional pleadings despite the fact that the Amended Decision has already attained finality on March 6, 2020.

As stated above, instead of filing a motion for reconsideration of the Amended Decision, the CIR filed a Motion for Extension of Time to File Petition for Review with the CTA Second Division on March 4, 2020. Accordingly, on March 10, 2020, the CTA Second Division issued a Resolution denying the motion for lack of merit. Undettered, the CIR filed a Motion for Reconsideration of the March 10, 2020 Resolution on June 23, 2020. A perusal of said Motion for Reconsideration would reveal that the CIR did not just raise arguments against the denial of its request for extension; ultimately, it prayed that the Amended Decision be reversed and set aside based on its merits.[59]

Although the Motion for Reconsideration was eventually still denied by the CTA Second Division on September 28, 2020, the CIR used the CTA Division's Resolution on the Motion for Reconsideration to further appeal the Amended Decision to the higher courts. In other words, it was as if the CIR was given a fresh period of 15 days to appeal the Amended Decision to the

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55 *Id.* at 584.

56 *See Kumar v. People*, 874 Phil. 214, 230 (2020) [Per J. Leonen, Third Division].

57 *McBurnie v. Ganzon*, 616 Phil. 629, 642 (2009) [Per J. Ynares-Santiago, Third Division].

58 *Republic v. Heirs of Cirilo Gotengco*, *supra* note 54, at 578; *Mocorro, Jr. v. Ramirez*, *supra* note 52, at 367.

59 CTA records, p. 1300.

CTA *En Banc* counted from the date it received a copy of the September 28, 2020 Resolution of the CTA Second Division. Thus, on November 16, 2020, the CIR filed a petition for review with the CTA *En Banc,* and eventually the instant Petition before the Court, both praying for the reversal of the Amended Decision.

Verily, while the instant case has already attained finality in 2020, the CIR was able to unnecessarily drag the same up to the present. Undoubtedly, the undue delay in the execution of the Amended Decision has caused injustice to Script. This practice cannot and should not be countenanced by the Court as it not only transgresses and renders futile established doctrines, it also puts to waste the scarce time and resources of the Judiciary, as well as those of the winning party.

Thus, in line with the nature of *certiorari* as a prerogative writ,[60] the instant Petition should be denied due course. To be sure, a Rule 45 petition which only seeks review of a decision that has already attained finality without raising any of the recognized exceptions to the doctrine of finality or immutability of judgment may very well be denied outright by the Court. This way, the Court is able to promptly dispatch its actions and deliver justice efficiently.

To end, the Court reminds the members of the Bar and the Bench, as well as the general public, that while the duty to interpret the law is always paramount, the duties to avoid delays and to put an end to judicial controversies are equally important in the administration of justice. As held in *Mendoza v. Court of Appeals*:[61]

> Litigation must end and terminate sometime and somewhere, and it is essential to an effective administration of justice that once a judgment has become final, the issue or the cause involved therein should be laid to rest. . . . Just as a losing party has the right to file an appeal within the prescribed period, the winning party has the correlative right to enjoy the finality of the resolution of his case by the execution and satisfaction of the judgment, which is the "life of the law." **To frustrate it by dilatory scheme on the part of the losing party is to frustrate all efforts, time and expenditure of the courts. It is in the best interest of justice that this court write *finis* to this litigation.**[62] (Emphasis supplied; citations omitted)

ACCORDINGLY, in view of the finality of the Amended Decision dated February 17, 2020 of the Court of Tax Appeals Second Division, the instant Petition for Review on *Certiorari* is hereby **DENIED DUE COURSE.** The Decision dated August 25, 2022 and the Resolution dated April 5, 2023 of the Court of Tax Appeals *En Banc* in CTA EB No. 2363 are hereby **AFFIRMED**.

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60 *Kumar v. People*, *supra* note 56, at 229.
61 *Supra* note 48.
62 *Id.* at 66.

SO ORDERED.

ALFREDO BENJAMIN S. CAGUIOA
Associate Justice

WE CONCUR:

HENRI JEAN PAUL B. INTING
Associate Justice

SAMUEL H. GAERLAN
Associate Justice

JAPAR B. DIMAAMPAO
Associate Justice

(On leave)

MARIA FILOMENA D. SINGH
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.

ALFREDO BENJAMIN S. CAGUIOA
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.

ALEXANDER G. GESMUNDO
Chief Justice