

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

En Banc

COMMISSIONER OF
INTERNAL REVENUE,
Petitioner,

CTA EB NO. 1693
(CTA Case No. 8572)

Present:

DEL ROSARIO, PJ,
CASTAÑEDA, JR.,
UY,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN, and
MANAHAN, JJ.

- versus -

CLARK WATER
CORPORATION,
Respondent.

Promulgated:

FEB 21 2019

X

11:42 a.m.

X

DECISION

RINGPIS-LIBAN, J.:

Before the Court *en banc* is a Petition for Review¹ filed by petitioner Commissioner of Internal Revenue (CIR) against Clark Water Corporation (CWC) seeking the reversal of the Decision dated February 16, 2017² (Assailed Decision) rendered by the Second Division of this Court in CTA Case No. 8572, as well as the Resolution dated July 10, 2017³ (Assailed Resolution) denying its motion for reconsideration.

The dispositive portion of the Assailed Decision reads, as follows:

¹ Rollo, pp. 6-20.

² *Id.*, pp. 21-46.

³ *Id.*, pp. 47-54.

"WHEREFORE, premises considered, the instant Petition for Review is hereby **GRANTED**. Accordingly, the Final Assessment Notice for deficiency income tax, value-added tax, expanded withholding tax, and fringe benefits tax, inclusive of interest, surcharge and penalties, amounting to P7,132,540.56 for taxable year 2008, are hereby **CANCELLED** and **WITHDRAWN**.

SO ORDERED."⁴

The Assailed Resolution, on the other hand, in its dispositive portion, provides the following:

"WHEREFORE, premises considered, respondent's Motion for Reconsideration is **DENIED** for lack of merit.

SO ORDERED."⁵

The Parties

Petitioner is the Commissioner of the Bureau of Internal Revenue (BIR), vested by law with authority to decide disputed assessments, cancel and abate tax liabilities, pursuant to the provisions of the National Internal Revenue Code (NIRC) of 1997, as amended. He holds office at the BIR National Office Building, Agham Road, Diliman, Quezon City.

On the other hand, respondent is Clark Water Corporation is a domestic corporation duly organized and existing under Philippine laws, with registered principal office at Depot 1901, Bicentennial Hill, Clarkfield Freeport Zone, Clark Field, Pampanga.⁶ It is authorized by the Securities and Exchange Commission (SEC) to transact business in the Philippines under SEC Registration No. A199915674 dated October 1, 1999.⁷

Respondent is, likewise, registered as a Clark Special Economic Zone (CSEZ) enterprise, engaged in the operation and maintenance of water and sewerage system within the CSEZ.⁸ It is also a registered taxpayer at the Bureau of Internal Revenue (BIR) - Revenue District Office (RDO) No. 21A, with Tax

⁴ *Id.*, p. 45.

⁵ *Id.*, p. 54.

⁶ Docket, p. 404, Joint Stipulation of Facts and Issues (JSFI), Admitted Facts, par. 2.

⁷ *Id.*, p. 405, par. 3.

⁸ *Id.*, p. 405, par. 5.

Identification No. 205-334-965-000.⁹

The Facts¹⁰

On August 12, 2009, respondent received a Letter of Authority (LOA) No. 2008-00036128 from the BIR RDO No. 21A, authorizing Revenue Officer (RO) Evelyn Gonzales and Revenue Supervisor (RS) Lope Tubera to examine its books of accounts and other accounting records for all internal revenue taxes for the period January 1, 2008 to December 31, 2008.¹¹

On May 19, 2011, respondent received a Notice of Informal Conference, stating that, based on the report of RO Gonzales and RS Tubera, respondent is liable for deficiency income tax, Value-Added Tax (VAT), expanded withholding tax (EWT), fringe benefits tax (FBT), withholding tax on compensation, and miscellaneous tax, in the total amount of ₱8,457,396.63 for calendar year (CY) 2008, broken down as follows¹²:

Kind of Tax	Basic	Surcharge	Interest	Compromise	Total
Income Tax	₱1,299,910.68		₱ 512 503.78		1,742,414.46
Value Added Tax (VAT)	2,088,976.86	₱ 522,244.21	974,925.50	₱ 25,000.00	3,611,146.57
Expanded Withholding Tax (EWT)	1,524,281.34		711,382.10	9,000.00	2,244,663.45
Fringe Benefit Tax (FBT)	468,615.21	117,153.80	218,702.72	16,000.00	820,471.73
Withholding Tax on Compensation	31,700.42				
Miscellaneous Tax					7,000.00
TOTAL					8,457,396.63

On April 30, 2012, respondent received a Preliminary Collection Letter (PCL) dated April 11, 2012, demanding payment of alleged deficiency internal revenue taxes in the total amount of ₱7,132,540.56, broken down as follows¹³:

Kind of Tax	Basic	Surcharge	Interest	Compromise	Total
Income Tax	₱ 933 463.04		₱490 068.10		₱ 1,423 531.14

⁹ *Id.*, p. 405, par. 6.

¹⁰ As found by the Second Division and as culled from the records of the case.

¹¹ *Id.* at Note 4, p. 405, par. 7.

¹² *Id.*, pp. 405-406, par. 8.

¹³ *Id.*, p. 406, par. 9.

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Value Added Tax (VAT)	1,425,806.57	₱ 356,451.64	815,769.70		2,598,027.91
Expanded Withholding Tax (EWT)	1,398,638.82		807,889.55		2,206,528.37
Fringe Benefit Tax (FBT)	468,615.21	117,153.80	270,684.13		856,453.14
Penalties				₱ 48,000.00	48,000.00
TOTAL	₱ 4,226,523.64	₱ 473,605.44	₱ 2,384,411.48	₱ 48,000.00	₱ 7,132,540.56

On May 24, 2012, respondent objected to the issuance of PCL and protested the above-mentioned assessments with BIR RDO No. 21-A¹⁴ on the ground that it did not allegedly receive any Preliminary Assessment Notice (PAN) and Final Assessment Notice (FAN), in violation of its right to due process.

On October 15, 2012, respondent received a letter dated October 8, 2012 from Revenue Region No. 4, Pampanga, alleging therein that petitioner received the PAN and FAN on October 5, 2011 and December 8, 2011, respectively. Thus, there is no factual basis for claiming denial of due process. Respondent was, likewise, advised to settle its tax liability for 2008 within ten (10) days from notice thereof.¹⁵

Respondent filed its Petition for Review before the Court of Tax Appeals (CTA) on November 14, 2012¹⁶, docketed as CTA Case No. 8572. On December 6, 2012, a Warrant of Dstraint and/or Levy¹⁷ (WDL) dated December 4, 2012 was served on respondent. Thereafter, on December 11, 2012, respondent filed an Urgent Motion to Quash Warrant of Dstraint or Levy¹⁸, assailing the validity of the deficiency tax assessments and praying for the suspension of the collection of petitioner's alleged tax deficiencies.

In a Resolution¹⁹ dated January 17, 2013, the Court in Division held in abeyance the resolution of CWC's Motion to Quash Warrant of Dstraint or Levy, pending determination of the main issue. The Court treated CWC's prayer to suspend the collection of its deficiency taxes, as a Motion for the Suspension of Collection Tax under Section 9 of RA No. 9282, in relation to Rule 10 of the 2005 Revised Rules of the Court of Tax Appeals. The motion was heard on January 31, 2013.

Respondent therein, the CIR, filed his Answer²⁰ on February 6, 2013

¹⁴ *Id.*, par. 10.

¹⁵ *Id.*, par. 11.

¹⁶ *Id.*, pp. 7-35.

¹⁷ *Id.*, p. 146, Annex "C" to the Petition for Review.

¹⁸ *Id.*, pp. 130-140.

¹⁹ *Id.*, pp. 217-220.

²⁰ *Id.*, pp. 232-242.

arguing that due process was observed in assessing CWC of its tax liabilities; that the Court in Division did not have jurisdiction over the Petition for failure of CWC to file a timely protest over the FAN; that even if the protest is admitted by the Court in Division as a protest on the FAN, it still has no jurisdiction over the instant case because CWC failed to submit supporting documents within the required 60-day period; that CWC was properly apprised of its income tax deficiencies for taxable year 2008; and, finally, that tax assessments are presumed correct.²¹

On March 8, 2013, the parties filed their Joint Stipulation of Facts and Issues²², which was approved by the Court in Division on March 13, 2013.²³ Pre-Trial was deemed terminated and the initial presentation of evidence for CWC was set on April 17, 2013.

In a Resolution²⁴ dated May 31, 2013, the Court in Division granted CWC's motion for suspension of collection of taxes and required it to file a bond in an amount equivalent to one and one-half times the amount being collected. Upon CWC's compliance with the requirements set forth in the Guidelines on Corporate Surety Bonds issued by the Supreme Court, denominated as A.M. No. 04-7-02-SC dated July 20, 2004, the Court issued a Resolution²⁵ dated July 3, 2013 restraining the CIR from enforcing any Warrant of Distraint and Garnishment and/or Levy against CWC and suspending the collection of the disputed VAT, EWT, FBT, and income tax assessments until further orders.

During trial, CWC presented two witnesses: (1) Ms. Daisy A. Lacap²⁶, petitioner's Finance Officer; and (2) Mr. Christopher Petronio R. Marin²⁷, petitioner's Finance and Administration Manager.

It, likewise, formally offered its documentary evidence on August 22, 2013.²⁸

In Resolutions dated October 4, 2013²⁹ and November 26, 2013, the Court in Division admitted CWC's exhibits.

Meanwhile, the CIR presented the following as his witnesses: (1)

²¹ *Id.*, pp. 238-241.

²² *Id.*, pp. 404-410.

²³ *Id.*, p. 412.

²⁴ *Id.*, pp. 928-931.

²⁵ *Id.*, p. 1101.

²⁶ *Id.*, p. 927, Minutes of the Hearing dated May 22, 2013.

²⁷ *Id.*, p. 1041, Minutes of the Hearing dated June 19, 2013.

²⁸ *Id.*, pp. 1118-1145, Formal Offer of Evidence.

²⁹ *Id.*, pp. 1549-1551.

Ms. Evelyn Gonzales³⁰, Revenue Officer II; (2) Ms. Virginia D. David³¹, Revenue Officer III; (3) Mr. Ronnie S.J. Ocampo³², Administrative Aid VI; (4) Ms. Leah L. Ayson³³, Postmaster; and (5) Mr. Sergio D. Pineda, Jr.³⁴, Revenue Seizure Officer. Moreover, respondent formally offered his evidence on July 6, 2015.³⁵

The Court admitted the CIR's Exhibits in a Resolution³⁶ dated November 6, 2015. However, it denied Exhibit "15" for not being found in the records of the case.

CWC filed its Memorandum³⁷ on February 4, 2016. Meanwhile, the CIR filed his Tender of Excluded Evidence³⁸ on February 1, 2016 and manifested that he is adopting the arguments raised in his Answer as his Memorandum. This was noted by the Court in Division in a Resolution³⁹ dated February 26, 2016, and the case was submitted for decision.

On February 16, 2017, the Court in Division issued the assailed Decision⁴⁰ granting CWC's Petition and cancelling and withdrawing the FAN for deficiency income tax, VAT, EWT, and FBT, inclusive of interest, surcharge and penalties, amounting to ₱1,132,540.56 for taxable year 2008.

The CIR filed his Motion for Reconsideration thereof on March 7, 2017, *sans* CWC's Comment, which the Court in Division denied in a Resolution dated July 10, 2017.

Within the extended period granted by the Court *en banc*,⁴¹ on August 31, 2017, petitioner timely posted his Petition for Review which was docketed as CTA EB No. 1700.⁴²

In a Resolution dated September 15, 2017,⁴³ respondent was ordered to file his Comment to the Petition.

³⁰ *Id.*, p. 1552, Minutes of the Hearing dated October 23, 2013, and p. 1581.

³¹ *Id.*, p. 1584, Minutes of the Hearing dated February 5, 2014.

³² *Id.*

³³ *Id.*, p. 1606, Minutes of the Hearing dated June 18, 2014.

³⁴ *Id.*, p. 1628, Minutes of the Hearing dated August 18, 2014.

³⁵ *Id.*, pp. 1739-1756, Motion for Leave to Admit Attached Formal Offer of Evidence.

³⁶ *Id.*, pp. 1781-1782.

³⁷ *Id.*, p. 1843-1880.

³⁸ *Id.*, p. 1796-1799, Manifestation with Tender of Excluded Evidence.

³⁹ *Id.*, p. 1890.

⁴⁰ *Id.*, pp. 1909-1934.

⁴¹ *Id.* at Note 1, p. 5.

⁴² *Id.*

⁴³ *Id.*, pp. 59-60.

On October 30, 2017, respondent timely posted its Comment which the Court received on November 8, 2017.⁴⁴

On December 6, 2017, the Court *en banc* issued a Resolution⁴⁵ giving due course to the Petition for Review and ordering the parties to submit their respective memoranda.

On January 19, 2018, petitioner filed his Memorandum⁴⁶ while respondent posted its Memorandum⁴⁷ on February 28, 2018.

On March 15, 2018, the case was submitted for decision.⁴⁸

The Assignments of Errors

In its Petition for Review, petitioner assigns the following errors to the Court in Division's assailed Decision and Resolution:

- 1) In ruling that the PAN and the FAN were not received by respondent; and
- 2) In ruling that petitioner failed to comply with the notice requirements laid down in Section 228 of the NIRC of 1997, as amended, and Revenue Regulations No. 12-99 which voided the assessments issued.

The Ruling of the Court

We deny the Petition for lack of compelling ground to merit the reversal of the assailed Decision and Resolution.

Section 228 of the NIRC, as amended, in relation to Section 3 of Revenue Regulations No. 12-99, provides the due process requirements in an assessment. Section 228 provides:

Protesting of Assessment – When the Commissioner or his duly authorized representative finds that proper taxes should be assessed, he shall notify first the taxpayer of his findings: *Provided,*

⁴⁴ *Id.*, pp. 72-86.

⁴⁵ *Id.*, pp. 89-90.

⁴⁶ *Id.*, pp. 91-102.

⁴⁷ *Id.*, pp. 108-128.

⁴⁸ *Id.*, pp. 130-131.

however, That a pre-assessment notice shall not be required in the following cases:

xxx xxx xxx

The taxpayer shall be informed in writing of the law and facts on which the assessment is made; otherwise, the assessment shall be void.

Within a period to be prescribed by implementing rules and regulations, the taxpayer shall be required to respond to said notice. If the taxpayer fails to respond, the Commissioner or his duly authorized representative shall issue an assessment based on his findings.

Such assessment may be protested administratively by a request for reconsideration or reinvestigation within thirty (30) days from receipt of the assessment in such form and manner as may be prescribed by implementing rules and regulations. Within sixty (60) days from filing of the protest, all relevant supporting documents shall have been submitted; otherwise, the assessment shall become final.

If the protest is denied in whole or in part, or is not acted upon within one hundred eighty (180) days from submission of documents, the taxpayer adversely affected by the decision or inaction may appeal to the Court of Tax Appeals within thirty (30) days from receipt of the said decision, or from the lapse of the one hundred eighty (180)-day period; otherwise, the decision shall become final, executory and demandable.

In the case of *Estate of the Late Juliana Diez Vda. De Gabriel vs. Commissioner of Internal Revenue*,⁴⁹ the Supreme Court held that it is a requirement of due process that the taxpayer **must actually receive the assessment**.

“Respondent argues that an assessment is deemed made for the purpose of giving effect to such assessment when the notice is released, mailed or sent to the taxpayer to effectuate the assessment, and there is no legal requirement that the taxpayer receive said notice xxx Although there is no specific requirement that the taxpayer should receive the notice within said period, due process requires at the very least that such notice actually

⁴⁹ G.R. No. 155541, January 27, 2004.

be received. “ In *Commissioner of Internal Revenue v. Pascor Realty and Development Corporation*, we had occasion to say:

An assessment contains not only a computation of tax liabilities, but also a demand for payment within a prescribed period. It also signals the time when penalties and interests begin to accrue against the taxpayer. To enable the taxpayer to determine his remedies thereon, due process requires that it must be served on and received by the taxpayer.

xxx.

It appearing that the person liable for the payment of the tax did not receive the assessment, the assessment could not become final and executory.”

Petitioner argues that he has presented various independent pieces of evidence showing that the BIR Revenue Region No. 4 sent the PAN and the FAN addressed to respondent's registered principal office through registered mail for the presumption that "*a letter duly directed and mailed was received in the regular course of mail*"⁵⁰ to work in his favor.

The presumption being invoked by petitioner is under Section (v), Rule 131 of the Rules of Court (ROC), to wit:

"Section 3. *Disputable Presumptions.* - The following presumptions are satisfactory if uncontradicted, but may be contradicted and overcome with other evidence"

x x x x x x x x x

(v). That a letter duly directed and mailed was received in the regular course of the mail."

However, the presumption being relied upon by petitioner is not a conclusive presumption, but merely a disputable one. In other words, it may be disproven by other evidence.

✓

⁵⁰ Section (v), Rule 131 of the Rules of Court.

In *Barcelon Roxas Securities, Inc. (now known as UBP Securities, Inc.) vs. Commissioner of Internal Revenue*,⁵¹ the Supreme Court held:

In its Decision, the CTA resolved the issues raised by the parties thus:

Jurisprudence is replete with cases holding that if the taxpayer denies ever having received an assessment from the BIR, it is incumbent upon the latter to prove by competent evidence that such notice was indeed received by the addressee. The *onus probandi* was shifted to respondent to prove by contrary evidence that the Petitioner received the assessment in the due course of mail. **The Supreme Court has consistently held that while a mailed letter is deemed received by the addressee in the course of mail, this is merely a disputable presumption subject to controversion and a direct denial thereof shifts the burden to the party favored by the presumption to prove that the mailed letter was indeed received by the addressee (*Republic vs. Court of Appeals*, 149 SCRA 351).** Thus as held by the Supreme Court in *Gonzalo P. Nava vs. Commissioner of Internal Revenue*, 13 SCRA 104, January 30, 1965:

The facts to be proved to raise this presumption are (a) that the letter was properly addressed with postage prepaid, and (b) that it was mailed. Once these facts are proved, the presumption is that the letter was received by the addressee as soon as it could have been transmitted to him in the ordinary course of the mail. But if one of the said facts fails to appear, the presumption does not lie. (VI, Moran, Comments on the Rules of Court, 1963 ed, 56-57 citing *Enriquez vs. Sunlife Assurance of Canada*, 41 Phil 269)."

x x x x x x x x x

x x x What is essential to prove the fact of mailing is the registry receipt issued by the Bureau of Posts or the Registry return card which would have been signed by the Petitioner or its authorized representative. And if said documents cannot be located, Respondent at the very least, should have submitted to the Court a certification issued by the Bureau of Posts and any

⁵¹ G.R. No. 157064, August 7, 2006.

other pertinent document which is executed with the intervention of the Bureau of Posts. x x x

In the case of *Protector's Services, Inc. vs. Court of Appeals*,⁵² the Supreme Court ruled that:

“When a mail matter is sent by registered mail, there exists a presumption, set forth under Section 3 (v), Rule 131 of the Rules of Court, that it was received in the regular course of mail. The facts to be proved in order to raise this presumption are: (a) that the letter was properly addressed with postage prepaid; and (b) that it was mailed. While a mailed letter is deemed received by the addressee in the ordinary course of mail, **this is still merely a disputable presumption subject to controversion, and a direct denial of the receipt thereof shifts the burden upon the party favoured by the presumption to prove that the mailed letter was indeed received by the addressee.**” (*Emphasis ours*)

As respondent has denied receiving both the PAN and the FAN, in accordance with *Barcelon*, the *onus probandi* is then shifted to petitioner to prove that respondent actually received the assessment notices.

To prove that respondent received the requisite PAN on October 5, 2011, petitioner presented the following documents: a) copy of PAN⁵³; b) transmittal sheet forwarded by the BIR-Assessment Division to the BIR-Administrative Division showing the endorsement of PAN for mailing⁵⁴; and, c) Registry Receipt No. 455⁵⁵ showing that the PAN was served to petitioner, *via* registered mail, on October 5, 2011.

Petitioner also presented a witness, Mr. Ronnie SJ. Ocampo, who testified by way of Judicial Affidavit, that he was unable to obtain a certification from the Post Office confirming the service of PAN to respondent on the ground that Mr. Alvin Palo, Postman in-charge, lost his logbook for October 2011. While petitioner offered Mr. Palo's Affidavit of Loss to that effect⁵⁶, this was denied by the Court in Division for not being found in the records of the case.

The Court in Division also observed that petitioner failed to present Mr. Palo or any competent witness from the Post Office who could have categorically testified that respondent received the PAN. ✓

⁵² 386 Phil. 611, cited in the case of *Barcelon, Roxas Securities, Inc. vs. CIR*, G.R. No. 157064, August 7, 2006.

⁵³ Exhibit 10.

⁵⁴ Par. 14 of Exhibit "22".

⁵⁵ Exhibit "12-a".

⁵⁶ Exhibit "15".

On the other hand, respondent was able to corroborate its denial of its non-receipt of the PAN through its document logbook⁵⁷, which showed that no letters or correspondences from petitioner were received from October 1, 2011 to December 31, 2011.

During trial, respondent's witness, Mr. Christopher Petronio R. Marin, respondent's Finance and Administration Manager, corroborated this in his testimony, thus:

"Q16: In your Sworn Statement dated January 30, 2013, you mentioned that the Company did not receive a preliminary assessment notice (PAN) and final assessment notice (FAN) in connection with the deficiency tax assessments for calendar year 2008. What is your basis in making such statement?

A16: It is the practice of the Company to record all incoming correspondence in a logbook which is in the custody of our receiving clerk. Each time a document is received, the date and time of receipt, the nature or description of the document as well as the sender are recorded. The pertinent pages of the Document Logbook, particularly for the period of October 1, 2011 to December 31, 2011 will show that no PAN or FAN was received by the Company during the said period."

All the foregoing, coupled with the observations that no registry return or certification from the post office confirming service of the PAN to respondent was presented, and no witness from the Post Office was presented, as well, who could have testified that respondent did indeed receive the PAN, lead to the conclusion that respondent did not receive the PAN.

We find no error, therefore, in the findings of the Court in Division on this score. In the absence of a valid PAN, respondent's right to due process was violated, thus, rendering the assessment null and void.

As regards the service to and receipt by respondent of the FAN, petitioner presented the following: a) transmittal letter forwarded to the Administrative Division for mailing⁵⁸; b) Registry Receipt No. 638⁵⁹; and c) Post Office Certification dated July 25, 2012⁶⁰ to prove that the FAN was duly received on December 8, 2011 through Jason Torres.

⁵⁷ Exhibit "K".

⁵⁸ Exhibit "13".

⁵⁹ Exhibit "13-a".

⁶⁰ Exhibit "14".

However, the Transmittal Sheet and the Registry Receipt only prove the fact of mailing, but not the actual receipt by respondent. While petitioner was able to present a Certification from the Post Office that the FAN was received by respondent on December 8, 2011 through a certain "Jason Torres", this was amply rebutted by respondent during trial. Respondent presented BIR Form No. 1604 CF-Schedule 7.3 (Alphalist of Employees)⁶¹ and Certification issued by its security service provider, Royal Security Agency, Inc.⁶², showing that neither respondent nor its service provider has an employee with the name of "Jason Torres".

All told, even if petitioner was able use the disputable presumption to prove the fact of mailing of the PAN and the FAN, petitioner failed to discharge the burden of proof to show that respondent **actually received** the PAN and the FAN.

In *Commissioner of Internal Revenue vs. BASF Coating + Inks Phils., Inc.*⁶³, the Supreme Court reminds us of the consequences of an invalid assessment, thus:

"An invalid assessment bears no valid fruit. The law imposes a substantive, not merely a formal, requirement. To proceed heedlessly with tax collection without first establishing a valid assessment is evidently violative of the cardinal principle in administrative investigations: that taxpayers should be able to present their case and adduce supporting evidence. In the instant case, respondent has not properly been informed of the basis of its tax liabilities. Without complying with the unequivocal mandate of first informing the taxpayer of the government's claim, there can be no deprivation of property, because no effective protest can be made."⁶⁴

Having come to the conclusion that there was no valid service of the PAN and FAN, the Court *en banc* finds no necessity in discussing petitioner's argument that the assessments against respondent have become final and executory due to the belated filing of its administrative protest.

WHEREFORE, premises considered, the instant Petition for Review is **DENIED** for lack of merit. The assailed Decision dated February 16, 2017 and the assailed Resolution dated July 10, 2017 are **AFFIRMED *in toto***.

SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Associate Justice

⁶¹ Exhibit "M".

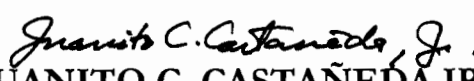
⁶² Exhibit "P".

⁶³ G.R. No. 198677, November 26, 2014.

⁶⁴ *Id.*

WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA JR.
Associate Justice


ERLINDA P. UY
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice


CATHERINE T. MANAHAN
Associate Justice

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of this Court.


ROMAN G. DEL ROSARIO
Presiding Justice