

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

SNOWY OWL ENERGY INC.,
Petitioner,

CTA CASE No. 9618

Members:

- versus -

CASTAÑEDA, JR., *Chairperson, and*
BACORRO-VILLENA, *Jl.*

COMMISSIONER OF
INTERNAL REVENUE,
Respondent.

Promulgated:

MAR 13 2021

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DECISION

BACORRO-VILLENA, J.:

At bar is a Petition for Review¹ filed by petitioner Snowy Owl Energy Inc. (**petitioner**) praying for the cancellation of the assessment for deficiency income tax (IT), final withholding tax (FWT) and compromise penalty in relation to the sub-consultant fees it paid for taxable year 2013 (TY 2013). 

¹ Filed on 19 June 2017, Division Docket, Volume I, pp. 10-23.
Pursuant to Section 3(a)(1) of Rule 4 on Jurisdiction of the Court of the 2005 Revised Rules of the Court of Tax Appeals, as amended.

...
Section 3. Cases within the jurisdiction of the Court in Division. – The Court in Division shall exercise:

(a) Exclusive original over or appellate jurisdiction to review by appeal the following:

- ...
(1) **Decision of the Commissioner of Internal Revenue** in cases involving **disputed assessments**, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue[.]...

Petitioner is a corporation duly organized and existing under the laws of the Philippines. It is registered with the Bureau of Internal Revenue (**BIR**) with Taxpayer's Identification Number (**TIN**) 008-433-678-000.

Respondent, on the other hand, is the Commissioner of Internal Revenue (**CIR/respondent**), the government agency vested with the power and authority, among others, to decide disputed assessments, and other matters arising under the National Internal Revenue Code (**NIRC**) of 1997, as amended, and other laws administered by the BIR.

FACTS OF THE CASE

On 01 July 2013, petitioner entered into a Consultancy Agreement (Subconsultant Services)² (**Agreement**) with Rolenergy Inc. (**Rolenergy**). Based on the Agreement, the latter would serve as petitioner's sub-consultant. Rolenergy is a Hong Kong-based foreign corporation organized and registered in the British Virgin Islands.³

The afore-cited Agreement provides the rendition of services in Hong Kong. In accordance therewith, Rolenergy would review engineering designs and send review reports to petitioner. The compensation for the services rendered will be paid through Banco De Oro (**BDO**) Wire Transfer. For the year 2013, petitioner's payments were reflected as expense from its Annual Income Tax Return (**ITR**), without any withholding tax with respect thereto.

On 13 January 2017, respondent issued a Formal Letter of Demand (**FLD**) with Assessment Notices⁴ assessing petitioner for deficiency IT, FWT, improperly accumulated earnings tax (**IAET**) and compromise penalties, summarized as follows⁵: 

² Exhibit "P-11", id., Volume II, pp. 618-620.

³ Exhibit "P-12", id., p. 623.

⁴ Exhibit "P-3", id., Volume I, pp. 25-33.

⁵ Amounts as shown in the FLD part 1 and 2.

Tax Type	Amount
Income Tax	₱1,359,981.92
FWT	1,584,917.35
IAET	543,166.82
Compromise Penalties	40,000.00
TOTAL	₱3,528,066.09

On 13 February 2017, petitioner filed a protest⁶ to the FLD, assailing BIR's assessment against it for IT (disallowance as expense), FWT and compromise penalty with respect to the sub-consultant fees. On the other hand, it recognized the disallowance of the undeclared rental expense (which formed part of the assessment for deficiency IT) and the assessment for IAET and the compromise penalty relating to the latter.

On 10 February 2017, petitioner paid a total of ₱592,325.19 as evidenced by Payment Forms (BIR Form No. 0605) and Electronic Filing and Payment System (eFPS) Filing Reference Number⁷, broken down as follows:

Tax Type	Amount
Income Tax	₱28,158.37
IAET	543,166.82
Compromise Penalty	20,000.00
Total	₱592,325.19

On 22 March 2017, respondent issued a letter⁸ giving due course to petitioner's request for reinvestigation and directed the latter to submit supporting documents within sixty (60) days from the filing of its protest. Respondent also acknowledged petitioner's payment for deficiency IT and IAET.

Pursuant to its protest, petitioner submitted additional supporting documents on 12 April 2017.⁹ 

⁶ Exhibit "P-5", Division Docket, Volume I, pp. 35-38.

⁷ Exhibits "P-6" and "P-7", id., Volume II, pp. 610-617.

⁸ Exhibit "P-8", id., Volume I, p. 34.

⁹ Exhibit "P-9", id., pp. 68-69.

On 08 May 2017, respondent issued its Decision¹⁰ denying petitioner's protest. Petitioner received the same on 18 May 2017.

PROCEEDINGS BEFORE THE COURT

On 19 June 2017, petitioner filed the instant Petition for Review¹¹ before this Court. As earlier stated, what was brought to this Court is *only* the portion of the assessment relating to the sub-consultant fees, itemized below:

Tax Type	Amount
Income Tax	₱1,330,823.55
FWT	1,584,917.35
Compromise Penalties	20,000.00
Total	₱2,935,740.90

On 22 August 2017, respondent filed his Answer.¹² Thereafter or on 26 October 2017, a Notice of Pre-Trial Conference¹³ was issued setting the case for Pre-Trial Conference on 23 November 2017. Accordingly, the parties filed their respective Pre-Trial Briefs.¹⁴ In the meantime, petitioner filed a Motion to Suspend the Collection of Tax.¹⁵

During the Pre-Trial Conference, the Court afforded the parties fifteen (15) days within which to file their Joint Stipulation of Facts (JSFI). The hearing for petitioner's Motion to Suspend Collection of Tax was likewise set.¹⁶

Considering respondent's admission that petitioner will be prejudiced by the enforcement of collection¹⁷, the Court granted petitioner's Motion to Suspend the Collection of Tax.¹⁸ As the Court

¹⁰ Exhibit "P-10", id., p. 24.
¹¹ Supra at note 1.
¹² Id., pp. 113-119.
¹³ Id., pp. 129-130.
¹⁴ Petitioner's Pre-Trial Brief was filed on 20 November 2017 (Division Docket, Volume I, pp. 157-162), while respondent filed his Pre-Trial Brief on 23 November 2017 (Division Docket, Volume I, pp. 163-167).
¹⁵ Id., pp. 131-142.
¹⁶ Order dated 23 November 2017, id., p. 171.
¹⁷ Minutes of the Hearing dated 29 January 2018, id., p. 237.
¹⁸ Resolution dated 16 July 2018, id., Volume II, pp. 503-509; See also Resolution dated 09 October 2018 noting Official Receipt No. 8982039L, id., Volume II, p. 522.

directed, petitioner later on posted a bond in the amount of ₱1,697,835.00.¹⁹

On 26 October 2018, the parties filed their JSFI²⁰ which the Court approved and adopted, as contained in its Pre-Trial Order²¹ dated 06 November 2018. The pre-trial was thereafter terminated accordingly.

When trial subsequently ensued, petitioner presented its two (2) witnesses: (1) Jocelyn Segadelli²² (**Segadelli**); and, (2) Teresita Agripa²³ (**Agripa**). Both executed their respective Judicial Affidavits in lieu of their direct testimonies.

Segadelli, petitioner's Chairwoman, was first to take the witness stand where she declared that she signed the Agreement with Rolenergy for and in behalf of petitioner.

Pursuant to the Agreement, Rolenergy would provide sub-consultancy services for petitioner's project with San Carlos Biopower Inc. (**SCBP**) and San Carlos Solar Energy Inc. (**SaCaSol**). Rolenergy's services included a desktop review of calculations and drawings of the engineering designs of SCBP and SaCaSol. Rolenergy was to send its online reports (of its review) to petitioner.

In compliance with the Agreement, Rolenergy performed the services in its office in Hong Kong, as attested to by Leung Yuen Fan, Rolenergy's Sole Director. In consideration of its services, Rolenergy sent invoices to petitioner which the latter paid through BDO wire transfer.

Later in her testimony, Segadelli also confirmed that petitioner received the FLD from respondent assessing it for deficiency IT, FWT, IAET and compromise penalties. Petitioner filed a protest to the FLD contesting the assessment with respect to the sub-consultant fees. 

¹⁹ Id., p. 518.

²⁰ Id., pp. 523-526.

²¹ Id., pp. 528-532.

²² Exhibit "P-35", Amended Judicial Affidavit, id., pp. 443-450.

²³ Exhibit "P-36", Judicial Affidavit, id., Volume I, pp. 216-220.

Likewise, she affirmed that petitioner paid the deficiency assessment for IT and IAET as evidenced by BIR Form No. 0605.

According to Segadelli, in petitioner's protest letter, it was explained that Rolenergy is not registered as a corporation or partnership here in the Philippines and all its services were rendered in Hong Kong. Being so, payments made to Rolenergy were not to be subjected to FWT. However, despite petitioner's explanation, respondent still issued a Decision dated 08 May 2017 denying its protest.

During the cross examination²⁴, respondent asked whether Rolenergy has business operations in the Philippines, to which Segadelli responded in the negative. Segadelli clarified that all of Rolenergy's services were performed in Hong Kong.

Agripa, petitioner's Corporate Secretary, was petitioner's second and last witness. On the witness stand, she testified that her duties as Corporate Secretary included attending and recording minutes of all board hearings, and monitoring and maintaining records and documents.

In court, Agripa presented a copy of the Agreement with Rolenergy. From there, she confirmed that the contract provides for the review of engineering designs of SCBP and SaCaSol. She also presented the Minutes of the Board Meeting dated 26 June 2013²⁵, where the specifics of the proposed Agreement with Rolenergy were discussed and approved (by the board).

Agripa was not subjected to cross examination.²⁶

Later on 13 August 2019, petitioner filed its Formal Offer of Evidence (FOE).²⁷ In the Resolution dated 19 September 2019²⁸, except for Exhibit "P-29"²⁹ which petitioner failed to properly identify, the Court admitted all of petitioner's offered exhibits. 

²⁴ TSN dated 03 July 2019.

²⁵ Exhibit "P-18", Division Docket, Volume II, pp. 626-627.

²⁶ TSN dated 31 July 2019.

²⁷ Division Docket, Volume II, pp. 603-609.

²⁸ Id., pp. 718-719.

²⁹ Formally offered as "Audited Financial Statement for fiscal year 2016".

Respondent, on the other hand, opted to not present any evidence. In his Manifestation³⁰ filed on 03 February 2020, he stated that the issues to be resolved are merely questions of law, hence, he is dispensing with the presentation of his evidence.

Thereafter, petitioner filed its Memorandum³¹ on 26 February 2020 while respondent failed to file his Memorandum *per* Records Verification Report³² dated 02 March 2020. Accordingly, on 10 March 2020, the Court submitted the case for decision.³³

ISSUES

As the parties so stipulated³⁴, the issues to be resolved by the Court are as follows:

I.
WHETHER THE COURT HAS JURISDICTION OVER THE CASE;
and,

II.
WHETHER THE ASSESSMENTS ARE FINAL AND EXECUTORY
AND DEMANDABLE.

In support of the above issues, petitioner avers that the Court has jurisdiction over the instant case as the Petition for Review was timely filed. It cited Section 1³⁵, Rule 22 of the Rules of Court (ROC), arguing that, if the last day of the period thus computed falls on a Saturday, a Sunday or a legal holiday in the place where the court sits, the time shall not run until the next working day. ↗

³⁰ Division Docket, Volume II, p. 746.

³¹ Id., pp. 751-760.

³² Id., p. 761.

³³ See Resolution, id., p. 762.

³⁴ JSFI, id., p. 523.

³⁵ **Sec. 1. How to compute time.** – In computing any period of time prescribed or allowed by these Rules, or by order of the court, or by any applicable statute, the day of the act or event from which the designated period of time begins to run is to be excluded and the date of performance included. If the last day of the period, as thus computed, falls on a Saturday, a Sunday, or a legal holiday in the place where the court sits, the time shall not run until the next working day.

On the substantive aspect, petitioner argues that the sub-consultant fees it paid to Rolenergy pursuant to the Agreement is not subject to FWT. According to petitioner, the latter is a non-resident foreign corporation not engaged in trade or business in the Philippines when it performed the services (for it) in Hong Kong.

Likewise, petitioner asserts that Section 23(F)³⁶ in relation to Section 42(C)(3)³⁷ of the NIRC of 1997, as amended, provides that a non-resident foreign corporation is taxable only for income from sources within the Philippines, and does not include income for services performed outside the Philippines. Moreover, Section 57(A)³⁸ correlated with Section 28(B)(1)³⁹ of the NIRC of 1997, as amended, only imposes FWT on income of non-resident foreign corporations from all sources within the Philippines. Hence, petitioner is not required to withhold from its payments to Rolenergy.

In opposition, respondent contends that the Court has no jurisdiction over the case considering that the protest to the FLD and the Petition for Review before this Court were both filed out of time. The FLD was received on 13 January 2017 and the protest thereto was 

³⁶ **Sec. 23. General Principles of Income Taxation in the Philippines.** – Except when otherwise provided in this Code:

...
(F) A foreign corporation, whether engaged or not in trade or business in the Philippines, is taxable only on income derived from sources within the Philippines.

³⁷ **Sec. 42. Income from Sources Within the Philippines.** –

...
(C) *Gross Income From Sources Without the Philippines.* – The following items of gross income shall be treated as income from sources without the Philippines:

...
(3) Compensation for labor or personal services performed without the Philippines[.]

³⁸ **Sec. 57. Withholding of Tax at Source.** –

(A) Withholding of Final Tax on Certain Incomes. – Subject to the rules and regulations the Secretary of Finance may promulgate, upon the recommendation of the Commissioner, requiring the filing of income tax return by certain income payees, the tax imposed or prescribed by Sections...28(B)(1)...on specified items of income shall be withheld by payor-corporation and/or person and paid in the same manner and subject to the same conditions as provided in Section 58 of this Code.

³⁹ **Sec. 28. Rates of Income Tax on Foreign Corporations.** –

...
(B) *Tax on Non-resident Foreign Corporation.*–

(1) *In General.* – Except as otherwise provided in this Code, a foreign corporation not engaged in trade or business in the Philippines shall pay a tax equal to thirty-five percent (35%) of the gross income received during each taxable year from all sources within the Philippines, such as interests, dividends, rents, royalties, salaries, premiums (except reinsurance premiums), annuities, emoluments or other fixed or determinable annual, periodic or casual gains, profits and income, and capital gains, except capital gains subject to tax under subparagraph 5(c): Provided, That effective January 1, 2009, the rate of income tax shall be thirty percent (30%).

only filed on 13 February 2017 (or 31 days thereafter). Similarly, respondent's Decision was received on 18 May 2017 and petitioner only filed the instant Petition for Review on 19 June 2017. For petitioner's failure to file the protest and Petition for Review within the period allowed by law, the questioned assessment had become final, executory and demandable, and thus, had fallen outside the Court's jurisdiction.

Furthermore, respondent assails petitioner's Verification and Certification of Non-Forum Shopping, particularly the attestation as reproduced below⁴⁰:

...
 "... I have read the contents thereof and the facts stated therein are true and correct of my personal knowledge and/or on the basis of COPIES of documents and official records in my possession."⁴¹
...

Respondent submits that having mere copies of documents and not the originals thereof renders the said verification fatally defective.

RULING OF THE COURT

After an assiduous review of the records and the parties' contrasting arguments, We find the instant Petition for Review meritorious. The reasons shall be essayed below, in *seriatim*.

THE COURT HAS JURISDICTION
OVER PETITIONER'S CASE.

Respondent casts doubt on the jurisdiction of the Court as the instant Petition for Review was allegedly belatedly filed. The case records show that petitioner received respondent's Decision on its protest on 18 May 2017 and it filed the Petition for Review on 19 June 2017. Respondent posits that, since the deadline was on 17 June 2017 (a Saturday), petitioner should have filed its petition before the

⁴⁰ Paragraph 9, Answer, Division Docket, Volume I, p. 116.

⁴¹ Underscoring in the original text.

expiration of the 30-day period to appeal. Thus, for failure to timely file the petition, the Court could not validly assume jurisdiction over it.

In the same vein, respondent claims that the assessment had already attained finality since petitioner received the FLD on 13 January 2017 but it only filed its protest thereto on 13 February 2017 (or 31 days from receipt thereof).

We find no merit in respondent's contentions.

Section 228 of the NIRC of 1997, as amended, lays down the procedure for disputing an assessment, to wit:

...

Sec. 228. *Protesting of Assessment.* – When the Commissioner or his duly authorized representative finds that proper taxes should be assessed, he shall first notify the taxpayer of his findings.

...

Such assessment may be protested administratively by filing 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.⁴²

...

Corollary thereto, Section 7 of Republic Act (RA) No. 1125⁴³, as amended, enumerates the cases within the jurisdiction of the Court, viz: 

⁴² Emphasis supplied.

⁴³ AN ACT CREATING THE COURT OF TAX APPEALS.

...

Sec. 7. Jurisdiction. — The CTA shall exercise:

- (a) Exclusive appellate jurisdiction to review by appeal, as herein provided:
 - (i) **Decisions of the Commissioner of Internal Revenue in cases involving disputed assessments,** refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue;⁴⁴

...

In this case, the pertinent dates are summarized as follows:

Date	Action
13 January 2017 ⁴⁵	Petitioner received the FLD with Assessment Notices dated 13 January 2017
13 February 2017 ⁴⁶	Petitioner filed a protest letter dated 10 February 2017 for a request for reinvestigation
18 May 2017 ⁴⁷	Petitioner received the Decision denying its protest

Counting thirty (30) days from 13 January 2017 and 18 May 2017, respectively, the deadline to file the protest would have been on 12 February 2017⁴⁸ and 17 June 2017⁴⁹, respectively, for the appeal to this Court.

At first blush, it may appear that the protest to the FLD was filed on the 31st day from receipt of the FLD while the Petition for Review with Us was filed on the 32nd day from receipt of the questioned Decision. However, it is noteworthy that the last day or the 30th day for filing of the protest and the Petition for Review both fell on weekends. Therefore, petitioner had until the next business day within which to file them.


44 Emphasis supplied.
45 Supra at note 4.
46 Supra at note 6,
47 Supra at note 10.
48 Fell on a Sunday.
49 Fell on a Saturday.

Section 1 of Rule 22 of the ROC reads:

...

Section 1. *How to compute time.* – In computing any period of time prescribed or allowed by these Rules, or by order of the court, or by any applicable statute, the day of the act or event from which the designated period of time begins to run is to be excluded and the date of performance included. **If the last day of the period, as thus computed, falls on a Saturday, a Sunday, or a legal holiday in the place where the court sits, the time shall not run until the next working day.**⁵⁰

...

Having been both filed on a Monday (the next working day) following the weekend, petitioner's protest to the FLD and the Petition for Review were then timely filed. Thus, the assessment against petitioner remained a disputed one and the Court has properly and validly assumed jurisdiction over the instant case.

PETITIONER IS NOT LIABLE FOR
FINAL WITHHOLDING TAX (FWT)

Petitioner is firm on its stance that it is not required to withhold taxes from its payment to Rolenergy, a non-resident foreign corporation not engaged in business in the Philippines, for the services it rendered in Hong Kong.

We agree with petitioner.

As the records clearly show, petitioner sufficiently established that Rolenergy is a non-resident foreign corporation as evidenced by its Certificate of Non-Registration of Company⁵¹ issued by the Securities and Exchange Commission (SEC). Section 23(F) of the NIRC of 1997, as amended, provides:

...

Sec. 23. General Principles of Income Taxation in the Philippines. – Except when otherwise provided in this Code:

...

⁵⁰

Emphasis supplied.

⁵¹

Exhibit "P-33" Division Docket, Volume II, p. 711.

(F) A foreign corporation, whether engaged or not in trade or business in the Philippines, is taxable only on income derived from sources within the Philippines.

...

Considering that Rolenergy was organized in British Virgin Islands, as shown in the Certificate of Incumbency⁵², it is a foreign corporation taxable only on its income from sources within the Philippines.

With Rolenergy's status as a non-resident foreign corporation not engaged in business in the Philippines made clear, the next important question is whether the payment it received from petitioner for services performed can be classified as income from sources within the Philippines.

To this query, the Court could only respond in the negative.

Petitioner ably proved that Rolenergy's services were performed in Hong Kong in accordance with their Agreement. The Agreement⁵³ specifically reads:

...

WHEREAS:

...

2. The Subconsultant shall perform all of its work in Hong Kong with no work to be performed in the Philippines[.]

...

Likewise, in the Minutes of the Board of Directors Meeting dated 26 June 2013⁵⁴ approving the petitioner's and Rolenergy's Agreement, it is clearly shown that they indeed priorly agreed that all work or services shall be performed in Hong Kong and not in the Philippines. The consularized Notarized Letter of Work Performed⁵⁵ issued by Rolenergy also confirmed that the services it rendered to petitioner in 

⁵² Exhibit "P-12", id., p. 623.

⁵³ Supra at note 2.

⁵⁴ Supra at note 25.

⁵⁵ Exhibit "P-13", Division Docket, Volume I, pp. 150-153.

2013 were all desktop review of calculations and drawings and were *not* actually performed in the Philippines.

Section 42(A)(3) and (C)(3) of the NIRC of 1997, as amended, categorizes compensation for services as follows:

...

Section 42. *Income from Sources Within the Philippines.* –

(A) *Gross Income From Sources Within the Philippines.* – The following items of gross income shall be treated as gross income from sources within the Philippines:

...

(3) *Services.* – Compensation for labor or personal services performed in the Philippines;

...

(C) *Gross Income From Sources Without the Philippines.* – The following items of gross income shall be treated as income from sources without the Philippines:

...

(3) *Compensation for labor or personal services performed without the Philippines[.]*⁵⁶

...

In addition, the Supreme Court in *Commissioner of Internal Revenue v. Juliane Baier-Nickel as represented by Marina Q. Guzman (Attorney-in-fact)*⁵⁷, elucidated on the phrase “source of income”, thus:

...

The important factor therefore which determines the source of income of personal services is not the residence of the payor, or the place where the contract for service is entered into, or the place of payment, **but the place where the services were actually rendered.**

...

The Court reiterates the rule that “source of income” relates to the property, activity or service that produced the income. **With respect to rendition of labor or personal service, as in the** ↗

⁵⁶

Emphasis supplied.

⁵⁷

G.R. No. 153793, 29 August 2006; Citation omitted and emphasis supplied.

X-----X

instant case, it is the place where the labor or service was performed that determines the source of the income. There is therefore no merit in petitioner's interpretation which equates source of income in labor or personal service with the residence of the payor or the place of payment of the income.

...

Indubitably, the payments made in exchange for the services rendered in Hong Kong are income derived from sources *outside* of the Philippines, thus not subject to IT and consequently to FWT. Respondent's assessment for deficiency FWT should then be cancelled for lack of legal mooring. Necessarily, the disallowance of the sub-consultant fees as expense due to non-withholding and the compromise penalty for failure to file and pay FWT on said fees must likewise be set aside.

WHEREFORE, with the foregoing, the instant Petition for Review filed by petitioner Snowy Owl Energy, Inc. is hereby **GRANTED**. The assessment for deficiency income tax, final withholding tax and compromise penalty in relation to the sub-consultant fees for taxable year 2013 is hereby **CANCELLED** and **SET ASIDE**. Accordingly, the cash bond posted in the amount of ₱1,697,835.00⁵⁸ is **ORDERED** released, subject to the usual accounting procedure.

Further, respondent Commissioner of Internal Revenue or any person acting on his behalf is **ENJOINED** from enforcing collection with respect to the assessment for taxable year 2013 embodied in the Formal Letter of Demand dated 13 January 2017 and Decision dated 08 May 2017 in the amount of ₱2,953,740.90.

SO ORDERED.


JEAN MARIE A. BACCORRO-VILLENA
Associate Justice

I CONCUR:


JUANITO C. CASTAÑEDA, JR.
Associate Justice

ATTESTATION

I attest that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.


JUANITO C. CASTAÑEDA, JR.
Associate Justice
2nd Division Chairperson

CERTIFICATION

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


ROMAN G. DEL ROSARIO
Presiding Justice