

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

COCA-COLA BOTTLERS
PHILIPPINES, INC.,

Petitioner,

- versus -

C.T.A. CASE NO. 8099

Members:

UY, *Chairperson and*
FABON-VICTORINO, JJ.

Promulgated:

COMMISSIONER OF
INTERNAL REVENUE,

Respondent.

SEP 16 2013, 9:50 a.m.

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DECISION

Fabon-Victorino, J.:

The instant Petition for Review dated April 23, 2010 filed by petitioner Coca-Cola Bottlers Philippines, Inc. seeks for the refund or issuance of tax credit certificate of alleged erroneously paid value-added tax (VAT) arising from the understatement of allowable input VAT for the quarter ended March 31, 2008 in the amount of ₱123,459,647.70.

Petitioner Coca-Cola Bottlers Philippines, Inc. is a domestic corporation with principal office at No. 1890 Paz Guazon Street, Paco, Manila. It is primarily engaged in the business of manufacturing and selling at wholesale of beverages such as Coca-Cola, Sprite, Royal True Orange, Minute Maid, etc.¹ It is a VAT-registered entity with Certificate of Registration No. 00000190025 and Tax Identification No. 000-112-104-000.²

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¹ Par. 2, Joint Stipulation of Facts and Issues (JSFI), docket, pp. 116 to 117.

² Exhibit "A", docket, p. 83.

Respondent, on the other hand, is the Commissioner of the Bureau of Internal Revenue (BIR) with authority, among others, to decide, approve and grant refunds or tax credits of erroneously or excessively paid taxes. She holds office at the BIR National Office Building, BIR Road, Diliman, Quezon City.

On April 24, 2008, petitioner filed its Quarterly VAT Return³ for the period of January 1, 2008 to March 31, 2008. However, it was not able to amend the said Quarterly VAT Return since a Letter of Authority⁴ (LOA) was subsequently issued by the BIR.⁵

On April 20, 2010, petitioner filed with the BIR's Large Taxpayers Service an administrative claim⁶ for refund or tax credit of its alleged over/erroneous payment of VAT for the quarter ended March 31, 2008 in the total amount of ₱123,459,647.70.⁷

Three (3) days thereafter, or on April 23, 2010, petitioner filed with this Court a judicial claim for refund or issuance of tax credit certificate by way of a Petition for Review.

In her Answer, respondent basically claimed that the action before her is subject to BIR administrative routinary examination and it is incumbent upon petitioner to present evidence to substantiate its claim by proving compliance with all the requisites under the law and rules and regulations.

On September 2, 2010,⁸ a Pre-Trial Order was issued incorporating therein the parties' Joint Stipulation of Facts and Issues submitted on August 9, 2010.



³ Exhibit "F", docket, pp. 91 to 92.

⁴ Exhibit "B", docket, p. 84.

⁵ Par. 4, JSFI, docket, p. 117.

⁶ Exhibits "N" and "O", docket, pp. 111 and 112.

⁷ Par. 6, JSFI, docket, p. 117.

⁸ Pre-Trial Order, docket, pp. 151 to 156.

To support its case, petitioner presented witnesses Gerardo E. Espiridion, Rosemarie M. Gamboa, Noel I. Anore, Camille Kate A. Doligosa, and Katherine O. Constantino.

Witness **Gerardo E. Espiridion**, petitioner's Tax Manager, identified his Judicial Affidavit dated August 6, 2010 declaring that petitioner is a VAT Registered Taxpayer with Tax Identification No. 000-112-104-000 and BIR Certificate of Registration No. OCN 8PC0000019025.

On April 24, 2008, petitioner filed its original quarterly VAT Return for the quarter ended March 31, 2008 and amended it on May 20, 2008. Earlier or on February 25, 2008, petitioner filed its original monthly VAT Return for January 2008 and amended it on March 19, 2008. For the following month of February, its monthly VAT Return was filed on March 23, 2008.

For purchases of goods, petitioner credits its input VAT or the VAT billed by its suppliers against its output VAT liability for the taxable quarter.

For purchases of services paid immediately upon presentation of invoice, petitioner likewise directly credits the input VAT from said transactions against its output VAT for the quarter. However, for purchases of service on credit, petitioner credits the input VAT incurred therein against its output VAT only after payment and not at the time of the transaction. All these transactions were entered into petitioner's computerized accounting system.

However, for the quarter ended March 31, 2008, certain official receipts or transactions were not uploaded into the system resulting in the understatement of input VAT of ₱123,459,647.70 for that particular quarter. Since the BIR issued LOA for the quarter ending March 31, 2008, petitioner was unable to effect amendment of its quarterly return for the quarter concerned to include the omitted transactions.

Thus on April 20, 2010, petitioner filed an application for refund of ₱123,459,647.70 with the BIR for the quarter ✓

ended March 31, 2008. The said amount has not been carried over or applied to the succeeding months or quarters.

The second witness **Rosemarie M. Gamboa** also executed a Judicial Affidavit dated September 1, 2010 in which she explained the procedure adopted in accrediting suppliers for petitioner. The group which she heads requires potential suppliers of petitioner to submit documents to prove that they are legitimate business entities and that they are compliant with the invoicing requirements under the National Internal Revenue Code (NIRC), as amended. It has been petitioner's policy not to avail the products or services of the prospective supplier who fails to meet its requirements. The details of the accepted suppliers are entered into a computer program which is integrated into petitioner's computerized tax system. However, they don't verify the information supplied by prospective suppliers.

Witness **Noel I. Anore**, petitioner's Plant Finance Manager for Cagayan De Oro Plant from September 2007 to February 2009, testified⁹ that the invoices and official receipts of petitioner in the Cagayan De Oro plant comply with the invoicing requirements under the Tax Code, as amended. However, all their records and documents, including the invoices and official receipts for the period January 1 to March 31, 2008 subject of the instant claim kept at the Cagayan De Oro plant as of January 11, 2009, were completely destroyed due to flashfloods caused by typhoons on June 29, 2008, October 20, 2008, and January 11, 2009. In any event, he was able to determine the amount of petitioner's input and output VAT reflected in the destroyed documents for the period pertaining to the instant claim through petitioner's computerized accounting system. He however admitted that he had no personal knowledge about the photos of the flooding at petitioner's plant in Cagayan De Oro for they were taken by the plant security guard.

Camille Kate A. Doligosa, the Plant Finance Manager of petitioner's Iloilo plant, likewise testified through her

⁹ Exhibit "AA", docket p. 000166.

Judicial Affidavit dated October 15, 2010.¹⁰ She stated that all the invoices and official receipts of petitioner kept in its Iloilo plant complied with the invoicing requirements under the Tax Code, as amended. However, they were all destroyed, including the invoices and official receipts for the period January 1 to March 31, 2008 subject of the instant claim, due to flashfloods caused by the typhoon which ravaged the province on June 21, 2008. The computerized accounting system of petitioner in which the transactions for the relevant period were encoded saved the day for petitioner as she was able to determine the amount of petitioner's input and output VAT for the period subject of the instant claim for refund.

The cross-examinations of witnesses Noel I. Anore and Camille Kate A. Doligosa were deemed waived for failure of counsel for respondent to appear during hearing, despite due notice.

The Court commissioned Independent Certified Public Accountant (ICPA) **Katherine O. Constantino** was last to take the witness stand for petitioner. Based on her Preliminary Independent CPA Report, the unclaimed input taxes paid on domestic purchases of services in the amount of ₱123,459,647.70, which is the amount sought for refund, were not reported as input tax credits to be applied and utilized against the output tax due for the quarterly VAT Return filed for the 1st quarter ended March 31, 2008.

Further, for the quarter ended March 31, 2008, petitioner declared output tax due in the amount of ₱1,269,933,934.95. Based on the accounting system and related records for the said quarter, petitioner's total reported input tax credits in its quarterly VAT Returns amounted to ₱1,454,376,636.28. However, input taxes in the amount of ₱123,459,647.70 were not included as input tax credits. This amount was also not carried over or applied against any output VAT liability. However, only ₱12,118,361.10 of the unclaimed refundable input VAT were properly substantiated. ✓

¹⁰ Exhibit CC, docket p. 000175.

On recall, the ICPA, based on her Final and Consolidated Independent CPA Report, declared that out of the ₱123,459,647.70 subject of the claim, only the amount of ₱32,800,230.39 were properly substantiated by the proper VAT invoices and/or official receipts, while ₱11,579,571.91 was disallowed for the invoices and/or official receipts pertinent thereto were either dated outside the period of the claim, not in the name of petitioner, without TIN, or due to non-compliance with the invoicing requirements under the pertinent law and rules. The amount of ₱79,079,845.40, also subject of the claim, has not been verified since petitioner was yet to provide her with the pertinent documents for her examination and verification.

Her Amended Final and Consolidated Independent CPA Report indicated that following: out of the ₱123,459,647.70 input VAT subject of the claim, only ₱42,866,711.71 was properly substantiated by VAT invoices and/or official receipts; the amount of ₱1,752,812.62 was substantiated by bank acknowledgement receipt or bank check voucher, ₱8,596,425.24 was disallowed, while ₱70,243,698.13 was left unverified since petitioner failed to provide her with the pertinent documents for examination.

Her Supplemental Report to the Amended Final and Consolidated Independent CPA Report showed that the total substantiated input VAT in relation to petitioner's claim for refund for the quarter ended March 31, 2008 amounted to ₱48,509,474.01.

After the Resolutions of December 15, 2011,¹¹ February 8, 2012,¹² and October 12, 2012,¹³ on its formal offer of evidence, petitioner rested its case.

On the other hand, respondent's right to present evidence was deemed waived.¹⁴



¹¹ Docket pp. 365-366.

¹² Docket, p. 373.

¹³ Docket, p. 471.

¹⁴ Resolution dated June 5, 2012, Docket, p. 432.

Upon submission of the parties' respective memoranda, the case was submitted for decision on January 2, 2013.¹⁵

The issues¹⁶, as jointly stipulated by the parties, are as follows:

1. Whether or not the petition for review is premature considering that petitioner's claim for refund/tax credit of the erroneous payment of Value Added Tax (VAT) arising from understatement of Allowable Input VAT due to failure to include certain input tax that are allowable for the quarter ended March 31, 2008 in the amount of **₱123,459,647.70** is still pending investigation by the Bureau of Internal Revenue.
2. Whether or not petitioner is entitled to the refund or issuance of tax credit certificate in the amount of **₱123,459,647.70** representing erroneous payment of Value Added Tax (VAT) arising from understatement of Allowable Input VAT due to alleged failure to include certain input tax that are allowable for the quarter ended March 31, 2008.
3. Whether or not petitioner exhausted administrative remedies prior to the filing of the instant petition.

DISCUSSION/RULING

The first and third issues pertaining to the timeliness of the claim shall be determined simultaneously as they are related. ✓

¹⁵ Resolution dated January 2, 2013, docket, p. 510.

¹⁶ Docket, p. 118.

Sections 114, 204(C), and 229 of the National Internal Revenue Code (NIRC) of 1997, as amended relevantly state:

SEC. 114. *Return and Payment of Value-added Tax.* –

(A) *In General.* – Every person liable to pay the value-added tax imposed under this Title shall file a quarterly return of the amount of his gross sales or receipts within twenty-five (25) days following the close of each taxable quarter prescribed for each taxpayer: *Provided, however,* That VAT-registered persons shall pay the value-added tax on a monthly basis.

SEC. 204. *Authority of the Commissioner to Compromise, Abate and Refund or Credit Taxes.* – The Commissioner may –

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(C) Credit or refund taxes erroneously or illegally received or penalties imposed without authority, refund the value of internal revenue stamps when they are returned in good condition by the purchaser, and, in his discretion, redeem or change unused stamps that have been rendered unfit for use and refund their value upon proof of destruction. No credit or refund of taxes or penalties shall be allowed unless the taxpayer files in writing with the Commissioner a claim for credit or refund within two (2) years after the payment of the tax or penalty: *Provided, however,* That a return filed showing an overpayment shall be considered as a written claim for credit or refund.

SEC. 229. *Recovery of Tax Erroneously or Illegally Collected.* – No suit or proceeding shall be maintained in any court for the recovery of any national internal revenue tax hereafter alleged to

have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessively or in any manner wrongfully collected, until a claim for refund or credit has been duly filed with the Commissioner; but such suit or proceeding may be maintained, whether or not such tax, penalty, or sum has been paid under protest or duress.

In any case, no such suit or proceeding shall be filed after the expiration of two (2) years from the date of payment of the tax or penalty regardless of any supervening cause that may arise after payment: *Provided, however,* That the Commissioner may, even without a written claim therefor, refund or credit any tax, where on the face of the return upon which payment was made, such payment appears clearly to have been erroneously paid.

Evident from the foregoing provisions that petitioner is required to file a quarterly return of his gross sales or receipts within twenty-five (25) days following the close of each taxable quarter. Thereafter, the administrative and judicial claims for refund of erroneously or excessively paid tax must be filed within two (2) years from the date of payment of the tax.

Evidence shows that petitioner seasonably filed its Quarterly VAT Return¹⁷ for the quarter ended March 31, 2008 on April 24, 2008. Hence, petitioner had two years from such date or until April 24, 2010 to file its administrative and judicial claims for refund/tax credit. Clearly, its administrative claim filed on April 20, 2010 as well as its Petition for Review filed before this Court on April 23, 2010 were both well within the two-year prescriptive period required by law. ✓

¹⁷ Exhibit "F", docket, p. 91.

On respondent's theory that the instant Petition for Review was prematurely filed in violation of the doctrine of exhaustion of administrative remedies, the said protestation is simply bereft of merit. Section 229 explicitly provides that no suit or proceeding for claim for refund of erroneously collected taxes may be made after the prescriptive period of two (2) years. The prescriptive period in Section 229 is mandatory in nature leaving petitioner without any option but to file, as it did, its Petition for Review before this Court on April 23, 2010 or barely three (3) days after its administrative claim for refund was lodged with respondent on April 20, 2010 and a day before the lapse of the two-year prescriptive period on April 24, 2010. In other words, the instant Petition for Review was **not prematurely filed** on April 23, 2010, contrary to respondent's position.

Under the foregoing declaration, is petitioner entitled to the refund or issuance of tax credit under the established factual milieu?

The answer is in the negative.

Petitioner claims that its accounting practice concerning purchases of services on credit consists of charging the input tax component into the temporary account called "Input Tax-Services-Clearing" upon receipt of the invoice from its supplier of services. When petitioner pays the account, the input taxes recorded in the temporary account is transferred to "Input Tax-Services" account, which is subsequently closed to Output Tax Payable at the end of the taxable quarter.¹⁸

For the quarter ended March 31, 2008, petitioner reported input VAT overpayment of ₱89,591,299.98 in its Quarterly VAT Return:¹⁹

Variable sales/receipts		₱10,582,782,791.25
Output tax due		1,269,933,934.95
Less: Allowable input tax		
Carried over from previous quarter/Excess over 70% of output VAT	₱ -	
Deferred on capital goods exceeding 71% from previous quarter	150,132,731.02	150,132,731.02

¹⁸ Exhibit "RR".

¹⁹ Exhibits "G" to "G-1", docket, pp. 93 to 94.

Purchase of capital goods exceeding P1M	110,109,286.96	
Domestic purchases of goods	1,137,242,693.84	
Importation of goods	86,145,314.84	
Domestic purchases of services	120,879,340.65	1,454,376,636.29
Total available input tax		1,604,509,367.31
Less: Deductions from input tax		
On purchases of capital goods exceeding P1M deferred to succeeding period		244,984,132.38
Total allowable input tax		1,359,525,234.93
Net VAT Payable		(89,591,299.98)
Less: Tax credits/Payments		
Monthly VAT payments-previous two months		-
Tax still payable/(Overpayment)		P(89,591,299.98)

Petitioner claims that due to inadvertence, several purchases of services on credit with input taxes amounting to ₱123,459,647.70 that have been paid in the first quarter of 2008 were **not** transferred to the Input Tax-Services account and consequently **not** declared in its Quarterly VAT Return and **not** charged against the output tax payable for the quarter ended March 31, 2008. This allegedly resulted in the understatement of petitioner's tax overpayment for the same quarter amounting to ₱123,459,647.70,²⁰ computed as follows:

	Should be	Per Quarterly VAT Return
Output tax due	P 1,269,933,934.95	P1,269,933,934.95
Less: Allowable input tax		
Carried over from previous quarter/Excess over 70% of output VAT	P -	P -
Deferred on capital goods exceeding P1M from previous quarter	150,132,731.02	150,132,731.02
Total input tax carried over from previous quarter		
Purchase of capital goods exceeding P1M	110,109,286.96	110,109,286.96
Domestic purchases of goods	1,137,242,693.84	1,137,242,693.84
Importation of goods	86,145,314.84	86,145,314.84
Domestic purchases of services:		
1. Paid upon presentation of the invoice	10,911,296.48	10,911,296.48
2. Purchased on credit and paid during the quarter	233,427,691.87	109,968,044.17
Total available input tax	P 1,727,969,015.01	P1,604,509,367.31
Less: Input tax on purchases of capital goods exceeding P1M deferred to succeeding period	244,984,132.38	244,984,132.38
Total allowable input tax	1,482,984,882.63	1,359,525,234.93
Net VAT Payable/(Overpayment)	(213,050,947.68)	(89,591,299.98)
Less: Monthly VAT payments-previous two	-	

²⁰ Exhibit "O", docket, pp. 112 to 115

months		-
Tax still payable/(Overpayment)	₱(213,050,947.68)	₱(89,591,299.98)
VAT Overpayment not carried over to the next quarter		₱ 123,459,647.70

Since respondent issued a Letter of Authority for the examination of its books of accounts for all internal revenue taxes for taxable year 2008,²¹ petitioner was unable to amend its VAT Return for the subject quarter to include the input taxes in the amount of ₱123,459,647.70 when the error was discovered. Hence, this claim for refund.

Petitioner anchors its claim on the above-quoted Sections 204(C) and 229 of the NIRC of 1997, as amended.

Note that petitioner is essentially claiming its alleged understatement of overpayment of VAT (excess input taxes) due to **undeclared input taxes** for the first quarter of 2008. Section 4.110-8 of Revenue Regulations No. 16-2005, as amended, relevantly provides, thus:

SEC. 4.110-8. *Substantiation of Input Tax Credits.* -

(a) **Input taxes for the importation of goods or the domestic purchase of goods, properties or services** is made in the course of trade or business, whether such input taxes shall be credited against zero-rated sale, non-zero-rated sales, or subjected to the 5% Final Withholding VAT, must be substantiated and supported by the following documents, and **must be reported in the information returns required to be submitted to the Bureau:** (*Emphasis supplied*)

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²¹ Exhibit "B", docket, p. 84.

In other words, in order for input taxes to be available as tax credits, they must be substantiated and reported in the VAT Returns of the taxpayer. Non-compliance with the said twin requirements is fatal to the taxpayer concerned.

Significantly, the Court commissioned Independent Certified Public Accountant (CPA) Katherine O. Constantino, who verified petitioner’s documents, discovered that out of the ₱123,459,647.70 being claimed by petitioner, only ₱48,509,474.01 is properly supported, broken down as follows:

EXHIBIT	PROPERLY SUPPORTED BY OFFICIAL RECEIPTS (ORS)	AMOUNT
Y ⁶ , Annex 4	Amended final and consolidated report	₱ 42,866,711.71
A ⁷ , Annex 1	Supplemental report	5,642,762.30
	TOTAL	₱48,509,474.01

The ICPA also examined petitioner’s documents supporting its input taxes from domestic purchases and importation of goods other than capital goods and purchase of services and from purchase of capital goods as reported in its Quarterly VAT Return for the first quarter of 2008 amounting to ₱1,344,267,349.33 and ₱110,109,286.96, respectively. Likewise, she verified petitioner’s input taxes on purchases of capital goods for the four quarters of 2007 and found the following to be duly substantiated:²²

	1ST QUARTER 2008	1 ST QTR TO 4 TH QTR 2007
Input Taxes from:		
Domestic purchases and importation of goods other than capital goods and purchase of services	₱ 163,238,596.79	
Purchase of capital goods	-	₱ 1,026,823.89
TOTAL	₱163,238,596.79	₱ 1,026,823.89

The substantiated claimed input tax of ₱48,509,474.01 for the first quarter of 2008 was recorded in petitioner’s books of accounts but was **not reported in its VAT Return**

²² Exhibit Y⁶, Annexes 9, 11, and 13



due to alleged inadvertence. Therefore, petitioner cannot credit or offset the undeclared input taxes against output taxes for the said taxable period.

Corollary thereto, Section 110(A)(2) and (B) of the NIRC of 1997, as amended,²³ states:

SEC. 110. *Tax Credits.* -

(A) *Creditable Input Tax.* -

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(2) The input tax on domestic purchase or importation of goods or properties by a VAT-registered person shall be creditable:

(a) To the purchaser upon consummation of sale and on importation of goods or properties; and

(b) To the importer upon payment of the value-added tax prior to the release of the goods from the custody of the Bureau of Customs.

Provided, That the input tax on goods purchased or imported in a calendar month for use in trade or business for which deduction for depreciation is allowed under this Code, shall be spread evenly over the month of acquisition and the fifty-nine (59) succeeding months if the aggregate acquisition cost for such goods, excluding the VAT component thereof, exceeds One million pesos (P1,000,000.00): *Provided, however,* That if the estimated useful life of the capital good is less than five (5) years, as used for depreciation purposes, then the input VAT shall be spread over such a

²³ Republic Act No. 9361, November 21, 2006

shorter period: ***Provided, finally, that in the case of purchase of services, lease or use of properties, the input tax shall be creditable to the purchaser, lessee or licensee upon payment of the compensation, rental, royalty or fee.***

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(B) *Excess Output or Input Tax.* - If at the end of any taxable quarter the output tax exceeds the input tax, the excess shall be paid by the VAT-registered person. If the input tax exceeds the output tax, the excess shall be carried over to the succeeding quarter or quarters: *Provided, however, That any input tax attributable to zero-rated sales by a VAT-registered person may at his option be refunded or credited against other internal revenue taxes, subject to the provisions of Section 112. (Emphasis and underscoring supplied)*

The foregoing provides for the time when the input taxes are creditable. Moreover, the output and input taxes contemplated in the provisions are those reported in the taxpayer's VAT Return. Thus, input tax for the first quarter of 2008 should be declared in the Quarterly VAT Return pertaining to the same quarter so that it could be creditable against the output tax of the same taxable period.

Petitioner's Quarterly VAT Return for the first quarter of 2008 shows the following output taxes due in the amount of ₱1,269,933,934.95. Had petitioner declared the substantiated input taxes of ₱48,509,474.01 in its Quarterly VAT Return for the first quarter of 2008, considering its output taxes and substantiated input taxes for the first quarter of 2008 per the ICPA examination, it would not have had enough input taxes to offset against its output taxes for the same taxable periods. To illustrate, the computation is shown hereunder:



	1st Quarter 2008	
Output Tax		₱ 1,269,933,934.95
Less: Substantiated Input Taxes		
On domestic purchases and importation of goods and purchases of services		163,238,596.79
On capital goods exceeding ₱1M:		
Carried over from previous quarter	₱ 1,026,823.89	
Add: Purchases during the quarter	-	
Total input tax on capital goods	₱ 1,026,823.89	
Less: Deferred to succeeding quarter	244,984,132.38	
Amortized input tax allowable for the quarter	(243,957,308.49)	-
VAT Payable		₱1,106,695,338.16

Hence, the claimed ₱123,459,647.70 in the instant case essentially represents **undeclared input taxes** for the first quarter of 2008, and not erroneously paid VAT or understatement of VAT overpayment. Section 112 of the NIRC of 1997, as amended, explicitly provides the following instances when **excess input taxes** may be claimed for refund:

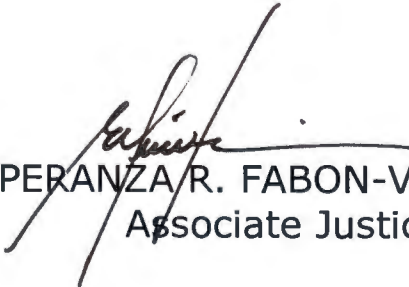
1. when they are attributable to zero-rated or effectively zero-rated sales, and
2. upon cancellation of VAT registration due to retirement from or cessation of business.

Petitioner's claim for refund of its **undeclared input taxes** for the first quarter of 2008 clearly does not fall under any of the foregoing instances provided by law.

In fine, petitioner is not entitled to a tax refund or issuance of tax credit certificate in the amount of ₱123,459,647.70.

WHEREFORE, premises considered, the instant Petition for Review is hereby **DENIED**, for lack of merit.

SO ORDERED.


ESPERANZA R. FABON-VICTORINO
Associate Justice

I Concur:


ERLINDA P. UY
Associate Justice

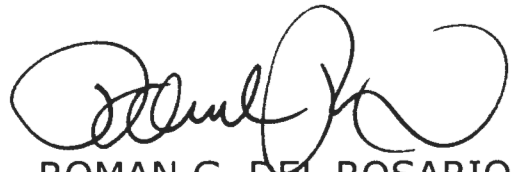
ATTESTATION

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.


ERLINDA P. UY
Chairperson

CERTIFICATION

Pursuant to Article VIII, Section 13 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.


ROMAN G. DEL ROSARIO
Presiding Justice