

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL THIRD DIVISION

RONALDO REYES CRUZ,
Petitioner,

CTA CASE NO. 10404

- versus -

Members:

RINGPIS-LIBAN, *Chairperson*,
MODESTO-SAN PEDRO, *and*
FERRER-FLORES, JJ.

COMMISSIONER OF
INTERNAL REVENUE and
REGISTER OF DEEDS FOR
THE PROVINCE OF
BULACAN (MEYCAUAYAN
BRANCH),

Promulgated:

Respondents.

APR 11 2024

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DECISION

FERRER-FLORES, J.:

THE CASE

The instant *Petition for Review* prays that the Court render judgment:

1. Declaring null and void the *Assessment Notice* No. 33665 with *Formal Letter of Demand* (FLD) dated May 19, 2014 for taxable year (TY) 2011;
2. Declaring null and void the *Warrant of Distraint and/or Levy* (WDL) dated August 18, 2015;
3. Declaring null and void the alleged deficiency income tax and value-added tax (VAT) as indicated in the WDL dated August 18, 2015 and *Assessment Notice* No. 33665 with FLD dated May 19, 2014 for TY 2011, and to cancel the final assessments issued against the petitioner in the total

amount of **₱2,665,637.90**, inclusive of surcharge and interests, for TY 2011.

4. Declaring null and void the auction sale of petitioner's two (2) real properties [Transfer Certificate of Title (TCT) No. T-59023 P(M) and Original Certificate of Title (OCT) No. P-9201 (M)], and the cancellation or forfeiture and/or transfer of title specifically TCT No. 040-2018021688 in favor of the Government of the Republic of the Philippines; and,
5. Ordering the Registry of Deed for the Province of Bulacan (Meycauayan Branch) to reinstate the name of the petitioner as registered owner of the two (2) real properties covered by TCT No. T-59023 P(M) and OCT No. P-9201 (M).¹

THE PARTIES

Petitioner Ronaldo Reyes Cruz is of legal age, Filipino, married to Maria Victoria S. Cruz, with residence and postal address at 171 Poblacion Road, Minuyan, Norzagaray, Bulacan. He was formerly doing business under the name and style of RKC Fabrication and Welding at the same address and registered with the Revenue District Office (RDO) No. 25B, Sta. Maria (East), Bulacan under Tax Identification No. (TIN) 156-930-212-000.²

Respondent Commissioner of Internal Revenue (respondent CIR) is the chief official of the Bureau of Internal Revenue (BIR) who is being sued in his official capacity, having been duly appointed and empowered to perform the powers and duties of his office as provided for in the National Internal Revenue Code (NIRC) of 1997.³

Respondent Register of Deeds for the Province of Bulacan (Meycauayan Branch) (respondent Register of Deeds) is a public officer charged with the functions of registration and preservation of documents affecting titles of land in the province wherein such office is situated.⁴

¹ Statement of the Case, Pre-Trial Order dated May 5, 2022, Docket, pp. 146 to 147.

² Par. 3, *Petition for Review*, vis-à-vis par. 2, *Answer*, Docket, pp. 9 and 81, respectively.

³ Par. 4, *Petition for Review*, vis-à-vis par. 2, *Answer*, *Id.*

⁴ Par. 5, *Petition for Review*, vis-à-vis par. 2, *Answer*, *Id.*

ANTECEDENTS (ADMINISTRATIVE LEVEL)

On March 22, 2013, on the basis of a third party information, petitioner's spouse received a *Letter Notice* (LN) (LN No. 25-B-RLF-11-00-00037 dated March 18, 2013) from respondent for alleged discrepancies in the VAT returns for TY 2011.⁵ The said LN referred petitioner to a certain Revenue Officer (RO) Noviemae S. Singson of the RDO No. 25B-Sta Maria, Bulacan (now East Bulacan District) to present on April 8, 2013 any documentary evidence in connection therewith.⁶

After receipt of the LN by petitioner, he did not receive any other notices from the RDO NO. 25B-Sta. Maria, Bulacan.⁷ Notably, petitioner did not receive any *Letter of Authority* (LOA) from respondent but only the LN.⁸

RO Singson under Group Supervisor (GS) Victor Allan M. Tago continued the audit investigation/examination against petitioner, despite the absence of an LOA or the conversion of the LN into an LOA.⁹

On May 27, 2014, a distant relative/niece of petitioner, Ms. Ronalynn Caoile, received a copy of the *Assessment Notice* No. 33665, with attached FLD dated May 19, 2014 for TY 2011,¹⁰ informing petitioner that he is liable for deficiency income tax and VAT in the total amount of ₱2,655,637.90, inclusive of surcharge and interests, for TY 2011.¹¹ Petitioner actually received from Ms. Caoile the said *Assessment Notice* and FLD on June 2, 2014.¹²

On June 26, 2014, petitioner filed a letter of protest to and request for reinvestigation of the said final assessment notice to the Office of the Regional Director (RD), Revenue Region No. 5, Caloocan City.¹³

⁵ Par. 1, Admitted Facts and Stipulation of Facts, *Joint Stipulation of Facts and Issues* (JSFI), Docket, p. 155; Exhibit "P-14", Docket, pp. 29 to 30; Exhibit "R-1", Docket, p. 94.

⁶ Par. 2, Admitted Facts and Stipulation of Facts, JSFI, Docket, p. 155.

⁷ Par. 3, *Id.*

⁸ Par. 4, Admitted Facts and Stipulation of Facts, JSFI, Docket, p. 156.

⁹ Par. 5, *Id.*

¹⁰ Par. 6, *Id.*; Exhibits "P-1" and "P-2", Docket, pp. 31 to 33; Exhibits "R-5" to "R-7", Docket, pp. 99 to 102.

¹¹ Par. 8, Admitted Facts and Stipulation of Facts, JSFI, Docket, p. 156.

¹² Par. 7, *Id.*

¹³ Par. 9, *Id.*; Exhibit "P-3", Docket, pp. 34 to 36.

Petitioner's request for reinvestigation was granted by then RD Gerardo R. Florendo, in a letter dated July 24, 2014; hence, petitioner's docket was forwarded to RDO No. 25B-Sta. Maria, Bulacan for the conduct of reinvestigation.¹⁴

During the reinvestigation stage, it was the new RO Jaydee P. Gomez who conducted the reinvestigation, but the latter did not present an LOA for this purpose.¹⁵

Thereafter, petitioner's tax case was forwarded to the Collection Division of Revenue Region 5 – Caloocan for the collection enforcement of ₱2,655,637.90 as indicated in the *Assessment Notice* by way of summary remedies.¹⁶

On August 25, 2015, petitioner personally received the WDL dated August 18, 2015 from the BIR.¹⁷

Subsequently, the BIR annotated a tax lien with the Registry of Deeds for the Province of Bulacan (Meycauayan Branch), in the two (2) real properties registered under petitioner's name, particularly, TCT No. T-59023 P(M) and OCT No. P-9201(M), which are both located at Minuyan, Norzagaray, Bulacan.¹⁸ TCT No. T-59023 P(M) was eventually cancelled and replaced by TCT No. 040-2018021688 in the name of the Republic of the Philippines.¹⁹

In the letter dated March 31, 2016, BIR informed petitioner that the Forfeited Assets Management Team (FAMT) scheduled the auction of all seized and forfeited assets of delinquent taxpayers, which included the above-mentioned two (2) real properties of petitioner.²⁰

The BIR then proceeded with the sale at public auction of TCT No. T-59023 P(M) and OCT No. P-9201(M), and alleged that since no bidder

¹⁴ Par. 10, Admitted Facts and Stipulation of Facts, JSFI, Docket, p. 156; Exhibit "P-4", Docket, p. 37.

¹⁵ Par. 11, Admitted Facts and Stipulation of Facts, JSFI, Docket, p. 156.

¹⁶ Par. 13, Admitted Facts and Stipulation of Facts, JSFI, Docket, p. 157.

¹⁷ Par. 14, *Id.*; Exhibit "P-5", Docket, p. 38; Exhibit "R-10", Docket, p. 105.

¹⁸ Par. 15, Admitted Facts and Stipulation of Facts, JSFI, Docket, p. 157; Exhibits "P-6", Docket, pp. 39 to 43; Exhibit "P-7", Docket, pp. 44 to 48.

¹⁹ Par. 16, Admitted Facts and Stipulation of Facts, JSFI, Docket, p. 157; Exhibit "P-8", Docket, pp. 49 to 50.

²⁰ Par. 17, Admitted Facts and Stipulation of Facts, JSFI, Docket, p. 157; Exhibit "P-9", Docket, p. 51.

appeared, nor the highest offered bid was sufficient to pay the delinquent taxes of petitioner, the subject properties were forfeited in favor of the Government of the Republic of the Philippines.²¹

On April 5, 2017, petitioner reiterated his protest-objection in its letter to the Officer-in-Charge (OIC)-RD regarding the enforcement of collection by the BIR.²²

Petitioner filed the letter, dated August 4, 2019, with the OIC-Chief, Collection Division on August 5, 2019 requesting for the availment of Tax Amnesty Program of the Government; however, the same was not granted by respondent.²³

On October 8, 2020, petitioner, invoking the ruling in the case of *Medicard Philippines, Inc. vs. Commissioner of Internal Revenue*,²⁴ filed another protest-letter dated October 5, 2020 with the BIR.²⁵

PROCEEDINGS BEFORE THIS COURT

On November 17, 2020, petitioner filed its *Petition for Review*.²⁶

Respondent filed his *Answer* on January 27, 2021.²⁷

In the Resolution dated February 3, 2021,²⁸ the parties were ordered to immediately proceed and to personally appear, or through authorized representative, before the Philippine Mediation Center-Court of Tax Appeals (PMC-CTA). The parties, however, decided not to have their case mediated by the PMC-CTA.²⁹ Thus, in the Resolution dated June 28, 2021,³⁰ the Court set the Pre-Trial Conference on September 15, 2021.

²¹ Par. 18, Admitted Facts and Stipulation of Facts, JSFI, Docket, p. 157.

²² Par. 19, *Id.*; Exhibit “P-10”, Docket, pp. 52 to 55.

²³ Par. 20, Admitted Facts and Stipulation of Facts, JSFI, Docket, p. 157; Exhibit “P-11”, Docket, p. 56.

²⁴ G.R. No. 222743, April 5, 2017.

²⁵ Par. 21, Admitted Facts and Stipulation of Facts, JSFI, Docket, pp. 157 to 158; Exhibit “P-12”, Docket, p. 57.

²⁶ Docket, pp. 7 to 28.

²⁷ *Id.* at. 81 to 83.

²⁸ Docket, pp. 116 to 117.

²⁹ Mediator’s Report dated June 16, 2021, Docket, p. 128.

³⁰ Docket, pp. 131 to 132.

In the meantime, on June 16, 2021, petitioner filed his *Pre-Trial Brief*,³¹ while the *Pre-Trial Brief for the Respondent* was submitted on October 21, 2021.³²

On October 21, 2021, respondent transmitted the *BIR Records* for this case.³³

Per the Resolution dated November 12, 2021,³⁴ the scheduled Pre-Trial Conference was reset to, and held on, March 17, 2021.³⁵

On April 13, 2022, the parties filed their *Joint Stipulation of Facts and Issues*,³⁶ which was admitted and approved by the Court in its Resolution dated April 21, 2022,³⁷ thereby deeming the termination of the Pre-Trial. The Pre-Trial Order dated May 5, 2022 was then issued.³⁸

Trial then ensued, with the parties presenting their respective testimonial and documentary evidence.

Petitioner offered his own testimony as part of his evidence.³⁹ He filed his *Formal Offer of Evidence* on August 12, 2022.⁴⁰ On August 26, 2022, respondent filed his *Comment on Formal Offer of Evidence with Motion to Admit*,⁴¹ which was denied admission by the Court in its Resolution dated September 23, 2022 for lack of merit.⁴²

In the Resolution dated October 27, 2022,⁴³ the Court admitted all of petitioner's offered exhibits.

³¹ Docket, pp. 118 to 125.

³² *Id.* at 133 to 135.

³³ Respondent's *Ex-Parte Manifestation & Compliance* dated October 19, 2021, Docket, pp. 136 to 137.

³⁴ *Id.* at 139.

³⁵ Minutes of the hearing held on, and Order dated, March 17, 2022, Docket, pp. 140 to 142.

³⁶ Docket, pp. 155 to 158.

³⁷ *Id.* at 144.

³⁸ *Id.* at 146 to 154.

³⁹ Exhibit "P-13", Docket, pp. 58 to 72; Minutes of the hearing held on, and Order dated, August 10, 2022, Docket, pp. 167 to 169.

⁴⁰ *Id.* at 170 to 175.

⁴¹ *Id.* at 179 to 180.

⁴² *Id.* at 182 to 183.

⁴³ *Id.* at 185 to 186.

For his part, respondent offered the testimony of RO Mark Filmer T. Juan.⁴⁴ He filed his *Formal Offer of Exhibits* on November 18, 2022.⁴⁵ Petitioner filed his *Comment (to Respondent CIR's Formal Offer of Exhibits)* on November 24, 2022.⁴⁶ In the Resolution dated February 22, 2023,⁴⁷ the Court admitted all of respondent's offered exhibits.

The *Memorandum for the Petitioner* was filed on March 6, 2023,⁴⁸ while respondent submitted his *Memorandum* on March 21, 2023.⁴⁹

This case was deemed submitted for decision on April 11, 2023.⁵⁰

ISSUES STIPULATED BY THE PARTIES

As stipulated by the parties, the issues for the Court's resolution are as follows, viz.:

- a. Whether or not the petitioner is liable to pay the alleged deficiency income tax and VAT assessments in the total amount of **Two Million Six Hundred Fifty-Five Thousand Six Hundred Thirty-Seven Pesos and 90/100 (₱2,655,637.90)** inclusive of surcharge and interests, for the year 2011; and,
- b. Whether or not the collection enforcement, by way of forfeiture of the two (2) real properties (TCT No. T- 59023 P(M) and OCT No. P-9201(M)) of the petitioner in favor of the Government of the Republic of the Philippines, is valid.⁵¹

Petitioner's arguments:

Petitioner argues that it is not liable to pay the alleged deficiency income tax and VAT assessments in the total amount of ₱2,655,637.90,

⁴⁴ Exhibit "R-15", Docket, pp. 88 to 93; Minutes of the hearing held on, and Order dated, November 8, 2022, Docket, pp. 188, and 191 to 192, respectively.

⁴⁵ Docket, pp. 195 to 197.

⁴⁶ *Id.* at 199 to 201.

⁴⁷ *Id.* at 208 to 209.

⁴⁸ *Id.* at 211 to 223.

⁴⁹ *Id.* at. 250 to 252.

⁵⁰ Minute Resolution dated April 11, 2023, Docket, p. 253.

⁵¹ Issues, JSFI, Docket, p. 158.

inclusive of surcharge and interests, for the year 2011. It claims that the assessment is void for failure of respondent to comply with the mandated General Audit Procedures and Documentation. Further, petitioner contends that the collection is void for violating petitioner's right to due process and that the enforcement of collection, by way of forfeiture of its real properties, in favor of the Government of the Republic of the Philippines, is void as it is anchored on a void assessment. Finally, petitioner posits that the assessments issued against petitioner cannot be considered final, executory and demandable.

Respondent's counter-arguments:

Respondent maintains that there is presumption of regularity in the performance of official functions of the BIR personnel. He counter argues that petitioner's various letters of protest and attempt to avail of the tax amnesty program of the government were already late to be considered. He avers that the subject assessments were already final, executory and demandable and that the BIR personnel did not violate any law when the personnel merely implemented what is provided under the National Internal Revenue Code (NIRC) of 1997, as amended, with regard to assessment and collection enforcement of delinquent tax liabilities.

THE COURT'S RULING

The Court has no jurisdiction over the present *Petition for Review*.

In the present *Petition for Review*, petitioner invokes this Court's jurisdiction and the alleged timely filing of the said *Petition* as follows:

2. Petitioner respectfully states that the tax audit investigation against him, conducted on the basis of a mere Letter-Notice without a Letter of Authority, which resulted to an Assessment Notice and Final Demand Letter, was a total nullity as he had been deprived of his right to due process of law. It resulted to a void assessment against him. Invoking the ruling in *Commissioner of Internal Revenue vs. Sony Philippines Inc.*, that 'in the absence of such an authority, the assessment or examination is a nullity', and the holding in *Commissioner of Internal Revenue vs. Metro Star Superama, Inc.*, that 'a void assessment bears no fruit' and therefore, the assessment is not valid and should not give rise to an obligation on his part to pay the alleged deficiency taxes. Needless to state, the Warrant of Dstraint and/or Levy which was issued by the BIR on the basis of a void assessment maybe deemed as the decision of the Commissioner of Internal Revenue on the disputed assessments, is similarly invalid. As such like a void judgment, it has never attained finality as an exception to the doctrine of immutability of judgment

and/or the doctrine of total nullity. Hence, for all legal intents and purposes, the present petition based thereon is considered filed on time.

xxx xxx xxx

21. Petitioner likewise submits that there was inaction on the part of the BIR to resolve the legal issues on the disputed assessments raised by the taxpayer in his protest letters dated June 26, 2014 and October 5, 2020 respectively, this Petition is also considered as timely filed. Such inaction of the CIR is within the ambit of Section 7(a) (2) of Republic Act No. 1125, as amended.⁵²

We are not convinced.

Jurisdiction is defined as the power and authority of a court to hear, try, and decide a case. In order for the court or an adjudicative body to have authority to dispose of the case on the merits, it must acquire, among others, jurisdiction over the subject matter. It is conferred by law and not by the consent or acquiescence of any or all of the parties or by erroneous belief of the court that it exists. Thus, when a court has no jurisdiction over the subject matter, the only power it has is to dismiss the action.⁵³

The jurisdiction of this Court is governed by Section 7(a)(1) of Republic Act (RA) No. 1125,⁵⁴ as amended by RA No. 9282,⁵⁵ which states:

SEC. 7. *Jurisdiction.* – The CTA shall exercise:

(a) Exclusive appellate jurisdiction to review by appeal, as herein provided:

(1) 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.

⁵² Pars 2 and 21, *Petition for Review*, Docket, pp. 8 and 14.

⁵³ *Escandor vs. Carpio-Morales, et. al.*, G.R. No. 223743, August 17, 2022, citing the case of *Velasquez, Jr. vs. Lisondra Land, Inc.*, G.R. No. 231290, August 27, 2020.

⁵⁴ AN ACT CREATING THE COURT OF TAX APPEALS.

⁵⁵ AN ACT EXPANDING THE JURISDICTION OF THE COURT OF TAX APPEALS (CTA), ELEVATING ITS RANK TO THE LEVEL OF A COLLEGIATE COURT WITH SPECIAL JURISDICTION AND ENLARGING ITS MEMBERSHIP, AMENDING FOR THE PURPOSE CERTAIN SECTIONS OF REPUBLIC ACT NO. 1125, AS AMENDED, OTHERWISE KNOWN AS THE LAW CREATING THE COURT OF TAX APPEALS, AND FOR OTHER PURPOSES.

In instances when respondent, without categorically deciding the taxpayer's protest or request for reconsideration or reinvestigation, proceeds with distraint and levy or institutes an action for collection in the ordinary courts, the Supreme Court has considered this as an implied denial of the protest. The case in point is *Commissioner of Internal Revenue vs. Algue, Inc., et al.*,⁵⁶ wherein the Supreme Court stated that "as a rule the warrant of distraint and levy is 'proof of the finality of the assessment' and 'renders hopeless a request for reconsideration,' being 'tantamount to an outright denial thereof and makes the said request deemed rejected.'"

Moreover, even if this Court were to disregard the WDL as a final decision of respondent on petitioner's protest, the issuance of the same may still constitute as an act of respondent on "other matters" arising under the NIRC or related laws administered by the BIR. The case of *La Flor Dela Isabela, Inc. vs. Commissioner of Internal Revenue*,⁵⁷ citing *Philippine Journalists, Inc. vs. Commissioner of Internal Revenue*,⁵⁸ is instructive on this matter, viz.:

In *Philippine Journalists*, we ruled that the CTA's appellate jurisdiction is not limited to cases involving decisions of the CIR on matters relating to assessments or refunds. Section 7 (a) (2) of RA 9282 also covers 'other matter arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue.' Clearly, **the CTA has jurisdiction to determine whether the WDL issued by the BIR is valid** and rule on the validity of the five waivers of the statute of limitations and La Flor's application for tax amnesty under RA 9480. (Emphasis and underscoring supplied.)

Clearly, the validity of a WDL is an issue that falls under "*other matters arising from the National Internal Revenue Code (NIRC)*" that is within the jurisdiction of this Court to decide upon.

Considering that in the present *Petition for Review*, what is being primarily assailed is the WDL No. RR5-2AMT-DA-08-18-15-1041 (25B) dated August 18, 2015⁵⁹ issued by the BIR, the same can then be taken cognizance of by this Court. The taxpayer's remedy is to appeal to this Court within thirty (30) days from the date that it was notified of the WDL or

⁵⁶ G.R. No. L-28896, February 17, 1988.

⁵⁷ G.R. No. 202105, April 28, 2021.

⁵⁸ G.R. No. 162852, December 16, 2004.

⁵⁹ Par. 14, Admitted Facts and Stipulation of Facts, JSFI, Docket, p. 157; Exhibit "P-5", Docket, p. 38; Exhibit "R-10", Docket, p. 105.

collection suit,⁶⁰ as categorically stated in Section 11 of RA No. 1125, as amended by RA No. 9282, which states, in part, as follows:

SEC. 11. *Who May Appeal; Mode of Appeal; Effect of Appeal.* – **Any party adversely affected by a decision, ruling or inaction of the Commissioner of Internal Revenue...may file an appeal with the CTA within thirty (30) days after the receipt of such decision or ruling or after the expiration of the period fixed by law for action as referred to in Section 7(a)(2) herein.**

xxx xxx xxx. (*Emphases added*)

Thus, it is only upon petitioner's receipt of the subject WDL, dated August 18, 2015, on August 25, 2015 that the period to appeal in this case shall commence. Consequently, petitioner only had thirty (30) days from August 25, 2015 or until September 24, 2015 within which to elevate his appeal to this Court. Unfortunately, petitioner slept on his right and sought relief only on November 17, 2020 (when he filed the present *Petition for Review*) or more than four (4) years beyond the reglementary period provided by the law, thereby rendering this Court without jurisdiction to hear the petition.

It equally bears noting that this Court can no longer resolve the issue on the alleged nullity of the subject assessments, as it does not possess the authority to adjudicate the controversy, due to petitioner's failure to comply with the thirty (30)-day period to appeal. Thus, petitioner's failure to file his *Petition for Review* with this Court within the statutory period renders the disputed assessments final, executory and demandable, thereby precluding him from questioning the validity or the correctness of the same⁶¹ or from invoking any defense that would reopen the question of his tax liability on the merits.⁶²

Time and again, it has been held that the perfection of an appeal in the manner and within the period laid down by law is not only mandatory but also jurisdictional. The failure to perfect an appeal as required by the rules has the effect of defeating the right to appeal of a party and precluding the

⁶⁰ *Commissioner of Internal Revenue vs. South Entertainment Gallery, Inc.*, G.R. No. 225809, March 17, 2021.

⁶¹ *Rizal Commercial Banking Corporation vs. Commissioner of Internal Revenue*, G.R. No. 168498, June 16, 2006.

⁶² *FELS Energy, Inc. vs. The Province of Batangas, et al.*, G.R. Nos. 168557 & 170628, February 16, 2007.

appellate court from acquiring jurisdiction over the case.⁶³ The right to appeal is not a natural right nor a part of due process. It is merely a statutory privilege, and may be exercised only in the manner and in accordance with the provisions of the law.⁶⁴

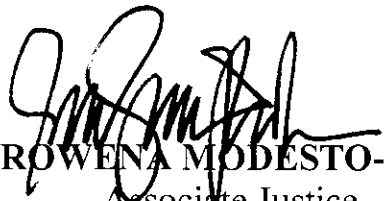
In view of petitioner's failure to timely file its *Petition for Review*, this Court did not acquire jurisdiction to take cognizance of the same. To stress, by way of reiteration, when a court has no jurisdiction over the subject matter, the only power it has is to dismiss the action.⁶⁵

WHEREFORE, premises considered, the present *Petition for Review* is **DISMISSED** for this Court's lack of jurisdiction.


CORAZON G. FERRER-FLORES
Associate Justice

WE CONCUR:


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

⁶³ *China Banking Corp. vs. City Treasurer of Manila*, G.R. No. 204117, July 1, 2015; *Commissioner of Internal Revenue vs. Fort Bonifacio Development Corporation*, G.R. No. 167606, August 11, 2010.

⁶⁴ *Manila Mining Corporation vs. Amor*, G.R. No. 182800, April 20, 2015; *Commissioner of Internal Revenue vs. Fort Bonifacio Development Corporation*, *supra*.

⁶⁵ *Escandor vs. Carpio-Morales, et. al.*, *supra*, citing the case of *Velasquez, Jr. vs. Lisondra Land, Inc.*, *supra*.

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.



MA. BELEN M. RINGPIS-LIBAN

Associate Justice

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