



Republic of the Philippines  
**Supreme Court**  
 Manila

**SECOND DIVISION**

**SPOUSES ALFREDO TEAÑO\* and  
 VERONICA TEAÑO,**  
*Petitioners,*

**G.R. No. 205814**

- versus -

**THE MUNICIPALITY OF NAVOTAS,  
 represented by MAYOR TOBIAS  
 REYNALD M. TIANGCO, and  
 MUNICIPAL TREASURER MANUEL  
 T. ENRIQUEZ,**  
*Respondents.*

Present:

CARPIO, *Chairperson,*  
 BRION,  
 DEL CASTILLO,  
 MENDOZA, *and*  
 LEONEN, *JJ.*

Promulgated:

**15 FEB 2016**

X-----X

**DECISION**

**DEL CASTILLO, J.:**

This Petition for Review on *Certiorari* assails the September 18, 2012 Resolution<sup>1</sup> of the Court of Appeals (CA) in CA-G.R. SP No. 126426 dismissing the Petition for Annulment of Summary Judgment filed by spouses Alfredo Teaño and Veronica Teaño (petitioners). Also assailed is the January 21, 2013 CA Resolution<sup>2</sup> denying reconsideration of its September 18, 2012 Resolution.

***Factual Antecedents***

On December 8, 2005, petitioners filed a Complaint<sup>3</sup> against the Municipality of Navotas (now Navotas City) (the Municipality), represented by Mayor Tobias Reynald M. Tiangco (Mayor), and Municipal Treasurer Manuel T. Enriquez (Municipal Treasurer) (respondents) for quashal of warrants of levy with application for preliminary injunction and/or Temporary Restraining Order (TRO).

\* Spelled as Teano in some parts of the records.

<sup>1</sup> CA *rollo*, p. 25; penned by Associate Justice Samuel H. Gaerlan and concurred in by Associate Justices Rebecca de Guia-Salvador and Apolinario D. Bruselas, Jr.

<sup>2</sup> Id. at 83-84.

<sup>3</sup> *Rollo*, pp. 40-50.

The case was filed before the Regional Trial Court of Malabon (RTC), raffled to Branch 74 thereof, and docketed as Civil Case No. 4656-MN.

Petitioners claimed that they were the registered occupants of parcels of land with improvements situated inside the National Housing Authority Industrial Development Project (NHAIDP), C-3 Road, Northbay Boulevard South, Navotas, particularly described as follows:

- A. LOT 24, Phase II A/B, containing an area of 730 square meters, more or less, covered by TAX DECLARATION No. C-002-00081-C issued by the Assessor's Office of Navotas, Metro Manila, owned by the National Housing Authority.
- B. Lot 25, Phase II A/B, containing an area of 700 square meters, more or less, covered by TAX DECLARATION No. C-002-07082-C, owned by the National Housing Authority.
- C. L.M. of CHB WALL FENCE (465 floor area) formerly covered by Tax Declaration No. C-002-0548, now covered by Tax Declaration No. C-002-08088-1.
- D. INDUSTRIAL IMPROVEMENT (formerly covered by Tax Declaration No. C-002-05849, now covered by Tax Declaration No. C-002-08089-1, consisting of Hanger Industrial Building; Hanger Industrial Building; Extra T & B ordinary finish; Extra T & B ordinary finish.<sup>4</sup>

Petitioners alleged that they were also the registered owners of a residential improvement situated at Gov. Pascual St. corner Union St., San Jose, Navotas, covered by Tax Declaration No. C-010-03062-R.<sup>5</sup>

According to petitioners, sometime in July 2005, they received a Final Notice to Collect Real Property Tax (Notice) from the Municipal Treasurer's Office demanding the payment of real estate taxes on the foregoing properties amounting to ₱5,702,658.74 for the years 1990 to 2005. They averred that on August 22, 2005, they answered the Notice contending that respondents' right to collect realty tax from 1990 to 2000 had prescribed. They also claimed that they were exempt from real property tax from 2001 to 2003 because on January 7, 2001, a fire razed the machineries at the NHAIDP compelling them to lease another building from 2001 to 2003. In 2004, they reoccupied the reconstructed building in C-3 Road, Northbay Boulevard South, Navotas, without any machinery.<sup>6</sup>

Petitioners pleaded upon respondents to condone the realty taxes on their

---

<sup>4</sup> Id. at 41.

<sup>5</sup> Id.

<sup>6</sup> Id. at 41-43.

properties. Instead of answering, respondents issued four warrants of levy against petitioners.<sup>7</sup>

Petitioners argued that other than the warrant of levy on their residential house, the realty taxes being collected against them were improper for being violative of their right to due process, and for being unconscionable, abusive and contrary to law. They prayed for the issuance of a TRO to restrain respondents from enforcing the Warrants of Levy through a public auction on December 21, 2005.<sup>8</sup> However, the RTC did not issue a TRO against said warrants of levy.<sup>9</sup>

Subsequently, petitioners filed a Motion for Summary Judgment, which was granted on June 13, 2005.<sup>10</sup>

In the meantime, the Municipality pushed through with the public auction scheduled on December 21, 2005.

On June 29, 2007, the RTC rendered its Summary Judgment<sup>11</sup> dismissing the case for lack of jurisdiction. It decreed that pursuant to Sections 226<sup>12</sup> and 229<sup>13</sup> of the Local Government Code (LGC), petitioners should have appealed the Municipal Treasurer's assessment to the Local Board of Assessments Appeals. If unsatisfied, they may thereafter appeal to the Central Board of Assessment Appeals.

---

<sup>7</sup> Id. at 43-44.

<sup>8</sup> Id. at 47-49.

<sup>9</sup> As culled from the RTC Order dated August 13, 2008; *rollo*, p. 82.

<sup>10</sup> As stated in the Summary Judgment June 29, 2007; *CA rollo*, 19.

<sup>11</sup> Id. at 19-21; penned by Assisting Judge Leonardo L. Leonida.

<sup>12</sup> Section 226. *Local Board of Assessment Appeals*. – Any owner or person having legal interest in the property who is not satisfied with the action of the provincial, city or municipal assessor in the assessment of his property may, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the Board of Assessment Appeals of the province or city by filing a petition under oath in the form prescribed for the purpose, together with copies of the tax declarations and such affidavits or documents submitted in support of the appeal.

<sup>13</sup> Section 229. *Action by the Local Board of Assessment Appeals*. – (a) The Board shall decide the appeal within one hundred twenty (120) days from the date of receipt of such appeal. The Board, after hearing, shall render its decision based on substantial evidence or such relevant evidence on record as a reasonable mind might accept as adequate to support the conclusion.

(b) In the exercise of its appellate jurisdiction, the Board shall have the power to summon witnesses, administer oaths, conduct ocular inspection, take depositions, and issue subpoena and subpoena duces tecum. The proceedings of the Board shall be conducted solely for the purpose of ascertaining the facts without necessarily adhering to technical rules applicable in judicial proceedings.

(c) The secretary of the Board shall furnish the owner of the property or the person having legal interest therein and the provincial or city assessor with a copy of the decision of the Board. In case the provincial or city assessor concurs in the revision or the assessment, it shall be his duty to notify the owner of the property or the person having legal interest therein of such fact using the form prescribed for the purpose. The owner of the property or the person having legal interest therein or the assessor who is not satisfied with the decision of the Board, may, within thirty (30) days after receipt of the decision of said Board, appeal to the Central Board of Assessment Appeals, as herein provided. The decision of the Central Board shall be final and executory.

Petitioners filed a Motion for Reconsideration.<sup>14</sup>

In an Order<sup>15</sup> dated September 21, 2007, the RTC held, among others, that pursuant to Sections 250<sup>16</sup> and 270<sup>17</sup> of the LGC, respondents' right to collect realty taxes on petitioners' real properties from 1990 to 2000 had already prescribed. Hence, it set aside its June 29, 2007 Judgment and disposed of the case as follows:

WHEREFORE, in view of the foregoing, the Court's Summary Judgment dated 29 June 2007 dismissing the instant complaint is hereby RECONSIDERED AND SET ASIDE. x x x [T]he dismissal of the instant complaint is hereby recalled. Defendants are hereby ordered to assess and collect only the realty taxes due on plaintiffs' properties beginning the years from 2001 to 2005.

SO ORDERED.<sup>18</sup>

On December 11, 2007, petitioners filed a Motion to Clarify Intent of Judgment<sup>19</sup> raising the following queries:

- (a) Whether x x x by ordering the [respondents] to 'assess and collect only the realty taxes due on [petitioners] properties beginning the years from 2001 to 2005' the four (4) warrants of levy were in effect quashed in the sense that realty taxes sought to be collected through said warrant of levy on years prior to year 2001 are no longer collectible[;]
- (b) Should the answer to the above query be in the affirmative then, does it necessarily follow that the public auction conducted by [respondents] on December 21, 2005 affecting [petitioners'] property (particularly the industrial improvements) and machinery which sought to collect realty taxes prior to 2001, becomes invalid and ineffective?
- (c) It is not disputed even by [respondents] that [petitioners'] industrial improvement and machinery were razed by fire on January 7, 2001 and that the factory building was reconstructed and reo[c]cupied only beginning the

<sup>14</sup> As stated in the RTC Order dated September 21, 2007; *rollo*, p. 73.

<sup>15</sup> *Rollo*, 73-75; penned by Assisting Judge Leonardo L. Leonida.

<sup>16</sup> Section 250. *Payment of Real Property Taxes in Installments*. — The owner of the real property or the person having legal interest therein may pay the basic real property tax and the additional tax for Special Education Fund (SEF) due thereon without interest in four (4) equal installments: the first installment to be due and payable on or before March thirty-first (31st); the second installment, on or before June Thirty; the third installment, on or before the September Thirty (30); and the last installment on or before December thirty-first (31st), except the special levy the payment of which shall be governed by ordinance of the sanggunian concerned.

<sup>17</sup> Section 270. *Periods Within Which to Collect Real Property Taxes*. — The basic real property tax and any other tax levied under this Title shall be collected within five (5) years from the date they become due. No action for the collection of the tax, whether administrative or judicial, shall be instituted after the expiration of such period. In case of fraud or intent to evade payment of the tax, such action may be instituted for the collection of the same within ten (10) years from the discovery of such fraud or intent to evade payment.

<sup>18</sup> *Rollo*, p. 75.

<sup>19</sup> *Id.* at 76-80.

year 2004 (but this time with no more machinery), the question is, is it the intent of the Judgment to order the [respondents] to collect realty taxes pertaining to the years 2001 to 2003 inclusive, despite the then factual condition of the subject property? Or is the better procedure to require defendants to assess and collect realty taxes on the subject industrial improvement only from years 2004 to present?<sup>20</sup>

On August 13, 2008, the RTC issued a Resolution<sup>21</sup> holding that the September 21, 2007 Order is final and executory as neither party moved for its reconsideration. Nevertheless, it clarified that the four warrants of levy are not quashed since neither the June 29, 2007 Summary Judgment nor the September 21, 2007 Order pronounced the quashal thereof; the public auction sale conducted on December 21, 2005 is valid but since it was conducted prior to the September 21, 2007 Order – which decreed that only taxes accruing from 2001 may be collected – any amount representing taxes accruing prior to 2001 collected from petitioners must either be refunded to or treated as tax credit in favor of petitioners; and taxes for industrial improvement and machinery for the years 2001 to 2003 may be collected.

Petitioners filed a motion for reconsideration which was denied by the RTC in its Resolution<sup>22</sup> dated December 9, 2008.

Four years after or on September 7, 2012, petitioners filed with the CA a Petition<sup>23</sup> denominated as one “for Annulment of Summary [Judgment] with Prayer for [Preliminary] Mandatory Injunction [and/or] Temporary Restraining Order.” Notably, aside from the allegation that the demand to vacate the subject properties and/or the collection of ₱5,702,658.74 is irregular, unlawful, and malicious as it wantonly disregarded the RTC Summary Judgment,<sup>24</sup> the Petition is bereft of any particulars as to the judgment, resolution or order of the RTC which it seeks to annul and the ground upon which it is anchored.

### ***Ruling of the Court of Appeals***

On September 18, 2012, the CA issued the assailed Resolution dismissing the Petition, the pertinent portion of which reads:

Upon review of the instant petition, it appears that the same have the following defects: 1.) There is no allegation of whether the grounds for the petition for annulment of judgment is based on extrinsic fraud or lack of jurisdiction as required under Sec. 2, Rule 47 of the Rules of Court[;] 2.)

---

<sup>20</sup> Id. at 79; emphases omitted.

<sup>21</sup> Id. at 81-90; penned by Judge Celso R.L. Magsino, Jr.

<sup>22</sup> Id. at 91.

<sup>23</sup> CA *rollo*, pp. 3-8.

<sup>24</sup> Id. at 5.

Petitioners did not state the date when they received the assailed summary judgment[;] 3.) There is no affidavit of service[;] and 4.) The parties' respective position papers are not attached.<sup>25</sup>

Petitioners filed a Motion for Reconsideration. Surprisingly, however, petitioners expounded on the argument that they properly resorted to a petition for *certiorari* when what they actually filed was a petition captioned as one for annulment of judgment, the contents of which were not at all constitutive of a *certiorari* petition.

Thus and as can be expected, the CA denied<sup>26</sup> said Motion in its Resolution of January 21, 2013, *viz.*:

In said motion, counsel for petitioner asserted that a petition for certiorari was the proper remedy for them to avail in this case. However, it appears that what they have filed in this case was a petition for annulment of judgment which was dismissed by the Court in its Resolution dated September 18, 2012 considering that it was not based on the grounds of extrinsic fraud or lack of jurisdiction as required under Section 2, Rule 47 of the Rules of Court.

WHEREFORE, the instant motion is hereby DENIED for lack of merit.<sup>27</sup>

Hence, petitioners filed this Petition raising the following grounds:

THE COURT OF APPEALS DISPOSED OF THE PETITION FOR CERTIORARI (*FILED UNDER RULE 65, 1997 RULES OF CIVIL PROCEDURE, AS AMENDED*) IN A WAY NOT IN ACCORD WITH LAW OR WITH THE APPLICABLE DECISIONS OF THIS HONORABLE TRIBUNAL. THIS HAPPENED WHEN:

THE COURT OF APPEALS CHOSE TO APPLY THE RULES IN A VERY STRINGENT MANNER, NOTWITHSTANDING THAT THE LAPSES COMMITTED BY THE PETITIONERS THAT PROMPTED THE APPELLATE COURT TO DISMISS THE PETITION WERE PURELY TECHNICAL IN CHARACTER BUT WERE, HOWEVER, SUBSTANTIALLY REMEDIED BY THE SUBSEQUENT FILING OF THEIR MOTION FOR RECONSIDERATION.<sup>28</sup>

Petitioners claim that in dismissing their Petition, the CA focused heavily on its technical defects. They insist that their belated submission to the CA of the lacking attachments to their Petition should be considered as substantial compliance. Petitioners also admit that they "had mixed up their discussions in the

---

<sup>25</sup> Id. at 25.

<sup>26</sup> Id. at 83-84.

<sup>27</sup> Id. at 83.

<sup>28</sup> *Rollo*, p. 9.

Motion for Reconsideration [with the CA] by arguing that *certiorari* was the proper remedy against the questioned resolution and order of the respondent judge, when in fact what they had filed was a petition for annulment of judgment x x x.”<sup>29</sup> They nevertheless contend that such an error is only technical in character. Simply stated, petitioners argue that the CA erred in dismissing their petition based on technicalities.

Petitioners contend that the RTC, in issuing the August 13, 2008 Order, attempted to amend the September 21, 2007 Order which has already attained finality, and also to validate an auction sale that is void from the beginning. They explain that “in trying to validate an illegal auction sale through the Resolution dated August 13, 2008, [the RTC] acted without jurisdiction, thus necessitating the annulment of said resolution under Rule 47 of the Rules of Civil Procedure, as amended.”<sup>30</sup>

For its part, the Municipality insists that the CA correctly dismissed the Petition filed by petitioners (CA Petition). It claims that petitioners themselves captioned the CA Petition as one for annulment of summary judgment, which must be based only on two grounds, extrinsic fraud and lack of jurisdiction. It adds that since petitioners failed (1) to allege in the CA Petition the basis for its filing and their date of receipt of the RTC issuance that they were assailing; and, (2) to attach essential pleadings/documents, such as the parties’ respective position papers and an affidavit of service, then the CA properly dismissed the Petition outright.

Finally, the Municipality asserts that even if the CA Petition is to be treated as Rule 65 Petition, still, it cannot be given due course for having been filed out of time, and for petitioner’s failure to comply with the mandatory requirements to allege facts with certainty and to attach all relevant documents to the Petition.

### **Our Ruling**

The Petition lacks merit.

At the outset, it is worth noting that petitioners made varying claims as regards the legal remedy it availed of before the CA.

To clarify, petitioners filed with the CA a petition captioned as “Annulment of Summary [Judgment] with Prayer for [Preliminary] Mandatory Injunction [and/or] Temporary Restraining Order.” However, petitioners failed to allege

---

<sup>29</sup> Id. at 15.

<sup>30</sup> Id. at p. 20; emphasis omitted.

therein with particularity the facts and law relied upon for the annulment, such that the CA, among other reasons, denied the same. When petitioners filed a motion for reconsideration with said court, petitioners' line of arguments was suddenly geared towards their resort to a *certiorari* petition which, in the first place, was not the remedy it availed of when it filed the CA Petition. Be that as it may, petitioners now clarify that the CA Petition is indeed a petition for annulment of judgment and that they have just "mixed up their discussions in the Motion for Reconsideration [with the CA] by arguing that *certiorari* was the proper remedy against the questioned [RTC] resolution and order."<sup>31</sup> Petitioners now pray, among others, that the RTC Resolution dated August 13, 2008 and its Order dated December 9, 2008 be annulled for having been issued without jurisdiction pursuant to Rule 47 of the Rules of Court.<sup>32</sup>

Based on petitioners' admission and clarification, the Court holds that the petition for annulment of judgment filed with the CA relates to the August 13, 2008 RTC Resolution resolving petitioners' Motion to Clarify Intent of Judgment and its December 9, 2008 Order denying reconsideration therefrom.

Section 1,<sup>33</sup> Rule 47 of the Rules of Court provides that annulment of judgments or final orders, and resolutions covers civil actions of the RTCs where the remedies of new trial, appeal, petition for relief and other remedies are no longer available through no fault of the petitioner. Annulment of judgment is an exceptional remedy in equity that may be availed of when ordinary remedies are unavailable without fault on the part of the petitioner. As aptly explained by the Court in *Dare Adventure Farm Corporation v. Court of Appeals*:<sup>34</sup>

A petition for annulment of judgment is a remedy in equity so exceptional in nature that it may be availed of only when other remedies are wanting, and only if the judgment, final order or final resolution sought to be annulled was rendered by a court lacking jurisdiction or through extrinsic fraud. Yet, the remedy, being exceptional in character, is not allowed to be so easily and readily abused by parties aggrieved by the final judgments, orders or resolutions. The Court has thus instituted safeguards by limiting the grounds for the annulment to lack of jurisdiction and extrinsic fraud, and by prescribing in Section 1 of Rule 47 of the Rules of Court that the petitioner should show that the ordinary remedies of new trial, appeal, petition for relief or other appropriate remedies are no longer available through no fault of the petitioner. A petition for annulment that ignores or disregards any of the safeguards cannot prosper.

The attitude of judicial reluctance towards the annulment of a judgment, final order or final resolution is understandable, for the remedy disregards the

---

<sup>31</sup> Id. at 15.

<sup>32</sup> Id. at 21.

<sup>33</sup> Section 1. *Coverage*. — This Rule shall govern the annulment by the Court of Appeals of judgments or final orders and resolutions in civil actions of Regional Trial Courts for which the ordinary remedies of new trial, appeal, petition for relief or other appropriate remedies are no longer available through no fault of the petitioner. (n)

<sup>34</sup> G.R. No. 161122, September 24, 2012, 681 SCRA 580, 586-587.

time-honored doctrine of immutability and unalterability of final judgments, a solid corner stone in the dispensation of justice by the courts. The doctrine of immutability and unalterability serves a two-fold purpose, namely: (a) to avoid delay in the administration of justice and thus, procedurally, to make orderly the discharge of judicial business; and (b) to put an end to judicial controversies, at the risk of occasional errors, which is precisely why the courts exist. x x x

Clearly, annulment of judgment must be based only on the grounds of extrinsic fraud, and of lack of jurisdiction.<sup>35</sup> At the same time, it is required that it must be commenced by a verified petition that specifically alleges the facts and the law relied upon for annulment.<sup>36</sup>

In this case, the CA Petition contained these allegations:

5. On December 15, 2006[,] petitioners filled [sic] (MOTION for SUMMARY [JUDGMENT] x x x

6. On August 21[,] 2007[,] the petitioner received the copy of demand to vacate and turn over the property x x x

7. The petitioner where [sic] taken aback when petitioner received demand and to collect taxes in the amount of (Php. 5,702,658.74)

8. On August 28, 2012[,] the petitioner received a copy of the demand to vacate City Government Property without reservation or without due process or mandated by the constitution of the Philippines (no person shall be deprive [sic] of life, liberty and property without due process of law)

9. That the implementation or intended implementation of the demand to vacate City Government Property and/or collect the sum of (Php. 5,702,658.74) irregular unlawful [sic] and malicious for wanton disregard of ultimate paragraph of Summary Judgment[.]<sup>37</sup>

While the CA Petition does not need to state categorically the exact words “extrinsic fraud” or “lack of jurisdiction” as grounds for the annulment of judgment, still, it is necessary that the allegations should be so crafted to establish the ground on which the petition is based.<sup>38</sup>

<sup>35</sup> RULES OF COURT, Rule 47, Section 2.

Section 2. *Grounds for Annulment.* — The annulment may be based only on the grounds of extrinsic fraud and lack of jurisdiction.

Extrinsic fraud shall not be a valid ground if it was availed of, or could have been availed of, in a motion for new trial or petition for relief. (n)

<sup>36</sup> RULES OF COURT, Rule 47, Section 4.

Section 4. *Filing and Contents of Petition.* — The action shall be commenced by filing a verified petition alleging therein with particularity the facts and the law relied upon for annulment, as well as those supporting the petitioner's good and substantial cause of action or defense, as the case may be.

x x x x

<sup>37</sup> CA *rollo*, p. 5.

<sup>38</sup> *Castigador v. Nicolas*, G.R. No. 184023, March 4, 2013, 692 SCRA 333, 337.

Here, the CA Petition does not specify any ground relied upon for its filing. In other words, there is no clear indication that the Petition was based on the ground of either extrinsic fraud or lack of jurisdiction.

In insisting that they properly filed a petition for annulment, petitioners belatedly state in the present Petition that the RTC tried to validate an illegal auction through its August 13, 2008 Resolution; and thus, it acted without jurisdiction, which necessitates the annulment of said Resolution under Rule 47 of the Rules of Court.<sup>39</sup>

As stated, extrinsic fraud and lack of jurisdiction are the sole and exclusive grounds for an annulment of judgment. Extrinsic fraud is “that which prevented the aggrieved party from having a trial or presenting his case to the court, or used to procure the judgment without fair submission of the controversy.”<sup>40</sup> On the other hand, lack of jurisdiction involves the want of jurisdiction over the person of the defending party or over the subject matter of the case.<sup>41</sup>

The belated claim of petitioners that the RTC acted without jurisdiction because of its alleged validation of an illegal auction does not qualify as lack of jurisdiction contemplated as ground for annulment of judgment. Verily, the RTC duly acquired jurisdiction over the person of petitioners when they filed the complaint. It also has jurisdiction over its subject matter as the same is cognizable by the RTC.<sup>42</sup>

All told, there being no substantial merit in the CA Petition, the CA properly dismissed it outright.<sup>43</sup>

**WHEREFORE**, the Petition is **DENIED**. The September 18, 2012 and January 21, 2013 Resolutions of the Court of Appeals in CA-G.R. SP No. 126426 are **AFFIRMED**.

**SO ORDERED.**

  
**MARIANO C. DEL CASTILLO**  
*Associate Justice*

<sup>39</sup> *Rollo*, p. 20.

<sup>40</sup> *Capacete v. Baroro*, 453 Phil. 392, 401 (2003).

<sup>41</sup> *Id.*

<sup>42</sup> *Id.*

<sup>43</sup> RULES OF COURT, Rule 47, Section 5.

Section 5. *Action by the Court.* — Should the court find no substantial merit in the petition, the same may be dismissed outright with specific reasons for such dismissal.

Should prima facie merit be found in the petition, the same shall be given due course and summons shall be served on the respondent. (n)

WE CONCUR:



**ANTONIO T. CARPIO**  
*Associate Justice*  
*Chairperson*

(On leave)  
**ARTURO D. BRION**  
*Associate Justice*



**JOSE CATRAL MENDOZA**  
*Associate Justice*



**MARVIC M.V.F. LEONEN**  
*Associate Justice*

**ATTESTATION**

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



**ANTONIO T. CARPIO**  
*Associate Justice*  
*Chairperson*



### **CERTIFICATION**

Pursuant to Section 13, Article VIII of the Constitution and the Division Chairperson's Attestation, I certify that the conclusions in the above Decision had been reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.



**MARIA LOURDES P. A. SERENO**

*Chief Justice*

