



Republic of the Philippines
Supreme Court
Manila

SECOND DIVISION

VIRGILIO A. TAOK,
Petitioner,

G.R. No. 254248

Members:

LEONEN, *SAJ, Chairperson**
LAZARO-JAVIER, *Acting*
*Chairperson,***
LOPEZ, M.,
LOPEZ, J., and
KHO, JR., *JJ.*

-versus-

SUPREMIDO CONDE and
RAUL CONDE,
Respondents.

Promulgated:

NOV 06 2023

X-----X

DECISION

LAZARO-JAVIER, J.:

This Petition for Review on *Certiorari*¹ under Rule 45 of the Rules of Court assails the following dispositions of the Court of Appeals in CA-G.R. CV No. 06236, entitled *Virgilio A. Taok v. Supremido Conde and Raul Conde*, viz:

- 1) Decision² dated March 7, 2018, reversed the ruling of the trial court; dismissed the complaint for rescission of contract etc., by petitioner; and granted the counterclaim of respondents.; and

* On Official Business.

** Per Special Order 3049 dated November 3, 2023.

¹ *Rollo*, pp. 3-34.

² *Id.* at 42-52. Penned by Associate Justice Edward B. Contreras and concurred in by Associate Justice Edgardo L. Delos Santos (retired Member of this Court) and Louis P. Acosta, Court of Appeals, Cebu City.

- 2) Resolution³ dated February 11, 2020, denied petitioner's motion for reconsideration.

Antecedents

On September 14, 2009, Virgilio Taok (petitioner) filed with the Regional Trial Court, Bogo, Cebu a complaint against respondents Supremo Conde (Supremido) and Raul Conde (Raul) (collectively, respondents) for rescission of contract, damages, and attorney's fees. Petitioner alleged that he was the owner of a 943 sqm. parcel of land in Agujo, Daanbantayan, Cebu identified as Cadastral Lot 906-P(B-1) under Tax Declaration 21274 which became the subject of a transaction that he had with respondents.⁴ This transaction was recorded in an Agreement⁵ dated January 29, 2007 (Agreement), thus:

Republic of the Philippines
Province of Cebu
Municipality of Daanbantayan
Barangay Agujo

A G R E E M E N T

KNOW ALL MEN BY THESE PRESENTS:

I, VIRGILIO TAOK, Filipino[,] of legal age, resident of Barangay Agujo, Daanbantayan, Cebu sold a parcel of land (Lot No. 906 – B 1/943 sq. meters) worth ONE MILLION PESOS only ([PHP] 1,000,000.00) to Supremo Conde/Raul Conde both residents of Agujo, Daanbantayan, Cebu.

That partial payment of ONE HUNDRED SIXTY-FIVE THOUSAND PESOS ([PHP] 165,000.00) was handed to the vendor Mr. Virgilio Taok in hand and in cash sometimes (sic) in January 2007 by the vendee Supremo Conde/Raul Conde.

The remaining balance of EIGHT HUNDRED THIRTY-FIVE THOUSAND PESOS ([PHP]835,000.00) will be paid in the form of installment basis of TWENTY THOUSAND PESOS ([PHP] 20,000.00) monthly through BANK payments, until the above is paid fully.

IN WITNESS WHEREOF, we have here unto set our hand this 29th day of January, 2007.

(Sgd.)
VIRGILIO TAOK
Vendor

(Sgd.) (Sgd.)
SUPREMIDO CONDE/RAUL CONDE
Vendee

³ *Id.* at 53–54.

⁴ *Id.* at 42–43.

⁵ *Id.* at 62.

(Sgd.)
EMILIO C. MORALDE
Barangay Captain
(Witness)

(Sgd.)
FELIXBERTO A. DUBLIN
Witness

(Sgd.)
JERMIN M. TAOK
Witness⁶

Based on the Agreement, the first monthly installment was due on February 29, 2007 through bank payment. Despite demands, however, respondents did not make even a single amortization payment.⁷ Petitioner was therefore constrained to seek assistance from the barangay office of Agujo, but respondents ignored his plea and just continued to violate the Agreement. Respondents made no payment for two years and seven months, prompting him to file the complaint for rescission of contract, attorney's fees, litigation expenses, and exemplary damages.⁸

In their answer with counterclaim,⁹ respondents admitted the existence of the Agreement but denied that they refused to pay the balance of the purchase price. They insisted that the parties verbally agreed that the first installment would be due on May 2007, not on February 29, 2007, to allow Raul to raise funds from February to April 2007 upon his return to the United States where he was working.¹⁰ In fact, Raul phoned petitioner that he would be sending PHP 60,000.00 to pay for three months' worth of installments. But petitioner instructed Raul to defer the installment payments and just make a one-time payment of the full balance in lump sum.¹¹

While they did meet with petitioner at the barangay office of Agujo, petitioner made no demand for them to pay their obligation. Rather, petitioner only asked to retrieve from them his copy of the signed Agreement.¹² On July 7, 2009, Raul again phoned petitioner to inform the latter that he was ready to pay the entire balance amounting to PHP 835,000.00 which he would be remitting to petitioner through his sister, Mirza C. San Miguel (Mirza). They submitted a supposed proof that Raul remitted the amount of PHP 837,045.00 to Mirza.¹³ Petitioner did not accept the payment and even demanded an additional PHP 400,000.00 to which they did not agree.¹⁴

By Letter¹⁵ dated August 25, 2009, Respondents tendered full payment to petitioner. They also informed him of their intention to consign the amount

⁶ *Id.*

⁷ *Id.* at 57.

⁸ *Id.*

⁹ *Id.* at 63.

¹⁰ *Id.* at 64.

¹¹ *Id.*

¹² *Id.*

¹³ *Id.* at 70.

¹⁴ *Id.* at 64.

¹⁵ *Id.* at 71.

in court should he refuse to accept it within 30 days.¹⁶ But petitioner already filed the present complaint.

In view of petitioner's alleged bad faith in unilaterally revoking the Agreement since he intended to sell the property at a higher price, they prayed for moral damages of PHP 50,000.00, litigation expenses of PHP 20,000.00, and acceptance fee of PHP 20,000.00 and PHP 1,500.00 per appearance.¹⁷

Ruling of the Regional Trial Court

By Decision¹⁸ dated July 8, 2015, the trial court granted the complaint and rescinded the Agreement dated January 29, 2007. It held that the transaction between the parties was a conditional sale and respondents' breach of the Agreement's material provisions (i.e. failure to pay monthly installments) warranted the rescission thereof. It did not give credence to respondents' claim that a separate verbal agreement was executed by the parties to the effect that payment of monthly installments should begin only in May 2007.

WHEREFORE, premises considered, the instant Complaint dated September 10, 2009 is hereby GRANTED.

Judgment is hereby rendered in favor of the plaintiff ordering that the Agreement dated January 29, 2007 [be] rescinded due to the violation of the defendants of the material provision of the same.

The money claims of the plaintiff and defendants, being not impressed with merit, are hereby DENIED.

SO ORDERED.¹⁹

The trial court subsequently denied respondents' motion for reconsideration on September 17, 2015.²⁰

Ruling of the Court of Appeals

On appeal, respondents faulted the trial court for holding that the Agreement was a contract to sell; and for rescinding the Agreement due to the supposed breach of contract committed by respondents who did not pay the monthly installments. Even assuming that the trial court did not err in rescinding the Agreement, respondents asserted that it should have ordered

¹⁶ *Id.* at 48.

¹⁷ *Id.* at 66–67.

¹⁸ *Id.* at 83–93. Penned by Executive/Presiding Judge Antonio D. Marigomen, Regional Trial Court, Branch 61, Bogo, Cebu.

¹⁹ *Id.* at 98.

²⁰ *Id.* at 108.

petitioner to return the partial payment made in the amount of PHP 165,000.00.²¹

In its Decision²² dated March 7, 2018, the Court of Appeals reversed, thus:

WHEREFORE, premises considered, the appeal is GRANTED. The Judgment dated July 8, 2015 of the Regional Trial Court, Branch 61, Bogo City in Civil Case No. BOGO-02153 is hereby REVERSED and SET ASIDE and the same is DISMISSED. Meanwhile, the counterclaim of appellants is Hereby GRANTED. Accordingly:

- 1) Supremido Conde and Raul Conde are ordered to pay Virgilio Taok [PHP] 835,000.00 within 30 days from receipt of this Decision;
- 2) Virgilio Taok is ordered to:
 - A. Accept the amount of [PHP] 835,000.00 as full payment of the purchase price of Lot No. 906-P (B02) as stipulated in the Agreement;
 - B. Sign and execute a Deed of Absolute Sale for Lot No. 906-P (B-1) situated in Agjujo, Daanbantayan, Cebu, in favor of vendees Supremido Conde and Raul Conde.

SO ORDERED.²³

Contrary to the findings of the trial court, the appellate court held that the Agreement was a contract of sale—not a contract to sell. It also sustained respondents' claim that the Agreement had been modified with respect to the period of payment. The appellate court cited as its lone basis therefor the supposed lack of a fixed date in the Agreement itself as to when the monthly installments would commence. It also found that respondents had a total of 41 months or until June 2010 to pay the balance of the purchase price, hence, their offer to tender full payment on August 2009 was well within this period. It therefore concluded that there was no substantial breach of the Agreement insofar as the payment of the purchase price is concerned.²⁴

Petitioner's motion for reconsideration was denied per Resolution²⁵ dated February 11, 2020.

²¹ *Id.* at 126–130.

²² Penned by Associate Justice Edward B. Contreras and concurred in by Associate Justices Edgardo L. Delos Santos (formerly an Associate Justice of the Supreme Court) and Louis P. Acosta, *id.* at 42.

²³ *Id.* at 51–52.

²⁴ *Id.* at 46–49.

²⁵ *Id.* at 53–54. Penned by Associate Justice Gabriel T. Ingles and concurred in by Associates Justices Emily R. Aliño-Geliz and Carlito B. Calpatura.

The Present Petition

Petitioner now seeks affirmative relief and prays that the assailed dispositions of the Court of Appeals be reversed, and a new one be rendered, reinstating the trial court's Decision dated July 8, 2015.²⁶

Issues

- 1) Was the Agreement a contract of sale or a contract to sell?
- 2) Was there a material breach of the Agreement with respect to the payment of the purchase price?
- 3) Was the rescission of the Agreement proper?

Our Ruling

First. The Court agrees with the Court of Appeals that the Agreement was a contract of sale, not a contract to sell. In determining the real nature of a contract, the express terms of the written agreement and the contemporaneous and subsequent acts of the parties are taken into consideration.²⁷ The Court is also guided by Article 1370 of the Civil Code which states “[i]f the terms of a contract are clear and leave no doubt upon the intention of the contracting parties, the literal meaning of its stipulations shall control.”

The distinction between a contract of sale and contract to sell is well-established in the decisions of the Court:

In a contract of sale, the title to the property passes to the vendee upon the delivery of the thing sold; in a contract to sell, ownership is, by agreement, reserved in the vendor and is not to pass to the vendee until full payment of the purchase price. Otherwise stated, in a contract of sale, the vendor loses ownership over the property and cannot recover it until and unless the contract is resolved or rescinded; whereas, in a contract to sell, title is retained by the vendor until full payment of the price. In the latter contract, payment of the price is a positive suspensive condition, failure of which is not a breach but an event that prevents the obligation of the vendor to convey title from becoming effective.²⁸

Article 1458 of the Civil Code states that in a contract of sale “one of the contracting parties obligates himself [or herself] to transfer the ownership and to deliver a determinate thing, and the other to pay therefor a price certain

²⁶ *Id.* at 3–41.

²⁷ *Ayala Life Assurance, Inc. v. Ray Burton Development Corp.*, 515 Phil. 431, (2006), [Per J. Sandoval-Gutierrez, Second Division] *citing* *Blas v. Angeles-Hutalla*, 482 Phil. 485 (2004), [Per J. Callejo Sr., Second Division]

²⁸ *Chua v. Court of Appeals*, 449 Phil. 25 (2003), [Per J. Carpio, First Division] *citing* *Salazar v. Court of Appeals*, 327 Phil. 944 (1996) [Per J. Davide, Jr., Third Division].

in money or its equivalent.”²⁹ It is a consensual contract which is perfected at the moment there is a meeting of minds upon the thing which is the object of the contract and upon the price. A valid contract of sale has the following elements: (1) consent or meeting of the minds; (2) determinate subject matter; and (3) price certain in money or its equivalent.³⁰

On the other hand, in *Agustin v. De Vera*,³¹ the Court explained what comprises a contract to sell:

According to some authorities on the law of sales, the existing school of thought “holds that what determines whether a sale contract is a ‘contract to sell’ is that there must exist an agreement, whether express or implied, at the time of perfection of the sale contract, that the obligation of the seller to transfer ownership to the buyer pursuant to a sale (even when physical possession may have been effected) is conditioned upon the full payment by the buyer of the purchase price.” **Further, “[t]he prevailing doctrine therefore is that absent any stipulation in the deed or in the meeting of [the] minds reserving title (meaning, ownership) over the property to the seller until full payment of the purchase price xxx makes the contract one of sale rather than a contract to sell.”**³² (Emphasis supplied)

The full payment of the purchase price is a positive suspensive condition in a contract to sell. Its non-fulfillment does not constitute a breach of contract, rather, it is merely an event preventing the seller from conveying title to the buyer.³³ Consequently, the remedy of rescission is unavailable in a contract to sell since it is impossible to rescind a non-existing obligation as the suspensive condition has yet to materialize. More, where the buyer fails to pay the purchase price, the contract to sell is only rendered ineffective and without force and effect.³⁴

Here, nowhere in the subject Agreement states that the parties agreed or intended to condition the transfer of ownership upon full payment of the purchase price by the buyer. Notably, the contract of sale has all the three elements of a contract of sale: (1) consent or meeting of the minds; (2) determinate subject matter; and (3) price certain in money or its equivalent.³⁵

Second. As a reciprocal contract, a contract of sale such as the subject Agreement may be the proper subject of rescission under Article 1191 of the Civil Code.³⁶ In case of the obligor’s failure to perform the obligation, Article

²⁹ CIVIL CODE, Article 1458.

³⁰ *Province of Cebu v. Heirs of Morales*, 569 Phil. 641 (2008) [Per J. Ynares-Santiago, Third Division].

³¹ 851 Phil. 240; 116 OG No. 13, 2727 (2019) [Per J. Caguioa, Second Division] *citing* CESAR L. VILLANUEVA, *LAW ON SALES*, (2009 ed.).

³² *Id.* at 255.

³³ *De Guzman v. Spouses Santos*, G.R. No. 222957, March 29, 2023 [Per J. Gaerlan, Third Division].

³⁴ *Id.*

³⁵ *Province of Cebu v. Heirs of Morales*, 569 Phil. 641 (2008) [Per J. Ynares-Santiago, Third Division].

³⁶ *Macasaet v. R. Transport Corporation*, 561 Phil. 605 (2007) [Per J. Tinga, Second Division].

1191³⁷ of the Civil Code provides the injured party with two options: rescission (also known as resolution of the contract) or fulfillment of the obligation, with damages in either case. Resolution is considered a principal action which is based on substantial breach by a party.³⁸

The vendee's failure to pay the balance of the purchase price gives rise to a right in favor of the vendor to demand rescission of the contract of sale.³⁹ The Court has held that "[n]on-payment of the purchase price of property constitutes a very good reason to rescind a sale for it violates the very essence of the contract of sale."⁴⁰ The determination of whether the breach of contract is slight or substantial depends on the appreciation of the attendant circumstances.⁴¹

Here, respondents failed to pay *any* of the monthly installments. In fact, respondents did not pay the balance of the purchase price at all. The Agreement expressly provided that the balance of the purchase price "will be paid in the form of installment basis of TWENTY THOUSAND PESOS (P20,000.00) monthly through BANK payments."⁴² Unmistakably, respondents' failure to pay the balance of the purchase price amounting to PHP 835,000.00 or 83.5% of the total purchase price of PHP 1,000,000.00 for more than two years and seven months constitutes a substantial breach of the contract of sale.

Third. The appellate court gravely erred when it gave credence to respondents' self-serving claim that the parties had orally modified their Agreement, as follows: (1) the monthly installments would be paid starting May 2007; and (2) following their attempt to pay the monthly installments in May 2007, the parties agreed to settle the unpaid balance in lump sum. Rule 130, Section 9 (now Section 10 under the 2019 Proposed Amendments to the Revised Rules on Evidence) of the Rules of Court, embodies the Parol Evidence Rule, *viz*:

³⁷ CIVIL CODE, ARTICLE 1191 provides:

The power to rescind obligations is implied in reciprocal ones, in case one of the obligors should not comply with what is incumbent upon him.

The injured party may choose between the fulfillment and the rescission of the obligation, with the payment of damages in either case. He may also seek rescission, even after he has chosen fulfillment, if the latter should become impossible.

The court shall decree the rescission claimed, unless there be just cause authorizing the fixing of a period.

This is understood to be without prejudice to the rights of third persons who have acquired the thing, in accordance with Articles 1385 and 1388 and the Mortgage Law. (1124)

³⁸ *Ong v. Court of Appeals*, 369 Phil. 243 (1999) [Per J. Ynares-Santiago, Second Division]

³⁹ *Province of Cebu v. Heirs of Morales*, 569 Phil. 641 (2008) [Per J. Ynares-Santiago, Third Division].

⁴⁰ *Macasaet v. R. Transport Corporation*, 561 Phil. 605 (2007) [Per J. Tinga, Second Division] *citing* *Central Bank of the Philippines v. Spouses Bichara*, 385 Phil. 553 (2000) [Per J. De Leon Jr., Second Division].

⁴¹ *Reyes v. Tuparan*, 665 Phil. 425 (2011) [Per J. Mendoza, Second Division].

⁴² *Rollo*, p. 62.

Section 9. Evidence of written agreements. — When the terms of an agreement have been reduced to writing, it is considered as containing all the terms agreed upon and there can be, between the parties and their successors in interest, no evidence of such terms other than the contents of the written agreement.

However, a party may present evidence to modify, explain or add to the terms of written agreement if he puts in issue in his pleading:

- (a) An intrinsic ambiguity, mistake or imperfection in the written agreement;
- (b) The failure of the written agreement to express the true intent and agreement of the parties thereto;
- (c) The validity of the written agreement; or
- (d) The existence of other terms agreed to by the parties or their successors in interest after the execution of the written agreement.

The term "agreement" includes wills. (7a)

In *Ortañez v. Court of Appeals*,⁴³ the seller testified that although they received payments for the lots, they did not deliver the titles to the buyer as the deeds of sale were subject to oral conditions not reflected in the deeds of sale, as in the present case. The Court therein held that such oral conditions cannot be permitted to modify the deeds of sale pursuant to the parol evidence rule:

First, private respondents' oral testimony on the alleged conditions, coming from a party who has an interest in the outcome of the case, depending exclusively on human memory, is not as reliable as written or documentary evidence. Spoken words could be notoriously unreliable unlike a written contract which speaks of a uniform language. Thus, under the general rule in Section 9 of Rule 130 of the Rules of Court, when the terms of an agreement were reduced to writing, as in this case, it is deemed to contain all the terms agreed upon and no evidence of such terms can be admitted other than the contents thereof. Considering that the written deeds of sale were the only repository of the truth, whatever is not found in said instruments must have been waived and abandoned by the parties. Examining the deeds of sale, we cannot even make an inference that the sale was subject to any condition. As a contract, it is the law between the parties.

x x x

Although parol evidence is admissible to *explain the meaning* of a contract, "it cannot serve the purpose of *incorporating* into the contract additional contemporaneous conditions which are not mentioned at all in the writing unless there has been fraud or mistake." No such fraud or mistake exists in this case.

Fourth, we disagree with private respondents' argument that their parol evidence is admissible under the exceptions provided by the Rules, specifically, the alleged failure of the agreement to express the true intent of the parties. Such exception obtains only in the following instance:

⁴³ 334 Phil. 514 (1997) [Per J. Francisco, Third Division].

[W]here the written contract is so *ambiguous or obscure* in terms that the contractual intention of the parties cannot be understood from a mere reading of the instrument. In such a case, extrinsic evidence of the subject matter of the contract, of the relations of the parties to each other, and of the facts and circumstances surrounding them when they entered into the contract may be received to enable the court to make a proper interpretation of the instrument.

In this case, the deeds of sale are clear, without any ambiguity, mistake or imperfection, much less obscurity or doubt in the terms thereof.

Fifth, we are not persuaded by private respondents' contention that they "put in issue by the pleadings" the failure of the written agreement to express the true intent of the parties. **The record shows that private respondents did not expressly plead that the deeds of sale were incomplete or that it did not reflect the intention of the buyer (petitioner) and the seller (private respondents). Such issue must be "squarely presented." Private respondents merely alleged that the sale was subject to four (4) conditions which they tried to prove during trial by parol evidence.** Obviously, this cannot be done, because they did not plead any of the exceptions mentioned in the parol evidence rule. Their case is covered by the general rule that the contents of the writing are the only repository of the terms of the agreement.⁴⁴ (Emphases supplied)

So must it be. Case law requires that the exceptions to the parol evidence rule be expressly put in issue in the pleadings. Here, respondents merely countered in their statement of facts that the terms of the Agreement had been modified by oral agreement of the parties. Having failed to squarely present the alleged modifications to the Agreement in issue, respondents may not rely on the exception to the parol evidence rule.

Fourth. Contrary to the finding of the appellate court, the Agreement contained the date when the initial payment was made by respondents, *i.e.*, January 2007. When the Agreement further mentioned that the balance shall be paid in monthly installments, it is understood that the same shall commence immediately within the next following month, in the absence of any other indicated date. Notably, respondents admitted that in May 2007, they were ready to pay PHP 60,000.00, an amount equivalent to installments for three months. Clearly, such admission evinced their own understanding that payment of the monthly installment of PHP 20,000.00 had already commenced in February 2007.

Fifth. With respect to respondents' supposed tenders of payment, the same is but a self-serving assertion. Too, their so-called notice to consign the amount did not constitute a valid tender. Besides, a delayed tender of payment that was due over two years and seven months ago further negates its validity.

⁴⁴ *Id.* at 418-420.

In *Roman Catholic Bishop of Malolos, Inc. v. Intermediate Appellate Court*,⁴⁵ the Court held that tender of payment “involves a positive and unconditional act by the obligor of offering legal tender currency as payment to the obligee for the former's obligation and demanding that the latter accept the same. Thus, tender of payment cannot be presumed by a mere inference from surrounding circumstances.”⁴⁶ A mere showing that there was a sufficiency of available funds only affirms the capacity or ability of the obligor to pay. As succinctly put by the Court “proof that an act could have been done is no proof that it was actually done.”⁴⁷

Finally. Rescission of a contract necessarily creates the obligation to return the object of the contract as the parties must be restored to their relative positions as if no contract has been made.⁴⁸ In view of the rescission of the Agreement, there is no sale to speak of, dispensing with the need for any kind of down payment in order to return the parties to their original positions prior to the Agreement. Having received the amount of PHP 165,000.00 from respondents, petitioner is obliged to return the same to the former. The same shall earn legal interest in accordance with the rules on the imposition of interest in *Lara's Gifts & Decors, Inc. v. Midtown Industrial Sales, Inc.*⁴⁹

ACCORDINGLY, the petition is partly **GRANTED**. The Decision dated March 7, 2018 and Resolution dated February 11, 2020 in CA-G.R. CV No. 06236 are **REVERSED**, and a new one, **RENDERED**, as follows:

- 1) The Agreement dated January 29, 2007 is declared rescinded due to substantial breach by respondents Supremido Conde and Raul Conde.
- 2) Petitioner Virgilio A. Taok is ordered to return to respondents Supremido Conde and Raul Conde the sum of PHP 165,000.00 representing the down payment of the purchase price paid by respondents. This amount shall earn six percent interest per annum from finality of this resolution until fully paid.
- 3) No costs.

SO ORDERED.


AMY C. LAZARO-JAVIER
Associate Justice

⁴⁵ 269 Phil. 437 (1990) [Per J. Sarmiento, Second Division].

⁴⁶ *Id.* at 446.

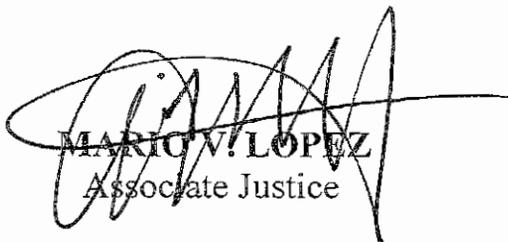
⁴⁷ *Id.*

⁴⁸ *Spouses Velarde v. Court of Appeals*, 413 Phil. 360 (2001) [Per J. Panganiban, Third Division].

⁴⁹ G.R. No. 225433, September 20, 2022 [Per J. Leonen, *En Banc*].

WE CONCUR:

On official business
MARVIC M. V. F. LEONEN
Senior Associate Justice
Chairperson


MARVIC M. V. F. LEONEN
Associate Justice


JHOSEP Y. LOPEZ
Associate Justice


ANTONIO I. KHO, JR.
Associate Justice

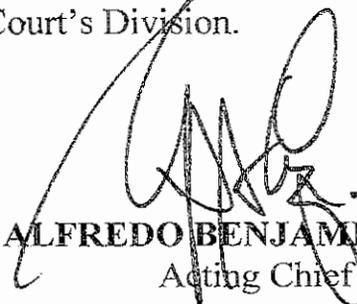
ATTESTATION

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.


AMY C. LAZARO-JAVIER
Associate Justice
Acting Chairperson

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution and the above Division Acting 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.


ALFREDO BENJAMIN S. CAGUIOA
Acting Chief Justice