



Republic of the Philippines
Supreme Court
Manila

THIRD DIVISION

JESSE PHILIP B. EIJANSANTOS,
Petitioner,

G.R. No. 203696

Present:

- versus -

VELASCO, JR., J., *Chairperson*,
PERALTA,
VILLARAMA, JR.,*
MENDOZA, and
LEONEN, JJ.

SPECIAL PRESIDENTIAL TASK
FORCE 156, represented by ATTY.
ALLAN U. VENTURA,

Promulgated:

Respondent.

June 2, 2014

x

DECISION

MENDOZA, J.:

Questioned in this petition for review on *certiorari* under Rule 45 is the May 18, 2012 Decision¹ of the Court of Appeals (CA), which affirmed the July 10, 2006 Decision,² the December 29, 2009 Order³ and the September 24, 2012 Resolution of the Office of the Ombudsman (*Ombudsman*)⁴ regarding an administrative complaint for grave misconduct which paved the way for a defraudation of the government in the amount of at least ₱867,680.00.

* Designated Acting Member in view of the vacancy in the Third Division, per Special Order No. 1691 dated May 22, 2014.

¹ *Rollo*, pp. 53-68. Penned by Associate Justice Amy C. Lazaro Javier and concurred in by Associate Justices Andres B. Reyes, Jr. and Sisinando E. Villon.

² *Id.* at 110-155.

³ *Id.* at 177-190.

⁴ *Id.* at 70

The Facts

Records show that Special Presidential Task Force 156 (*SPTF 156*) conducted an investigation against some public officials of the One Stop Shop Inter-Agency Tax Credit and Duty Drawback Center (*Center*) of the Department of Finance (*DOF*), namely:

1. Asuncion M. Magdaet
2. Mark A. Binsol
3. Annabelle J. Dino
4. Jane U. Aranas (*Aranas*)
5. Sylviana F. Daguimol
6. Gemma O. Abara
7. Gregoria C. Evangelio
8. Charmelle P. Recoter
9. Merosse L. Tordesillas
- 10. Jesse Philip B. Eijansantos (*Eijansantos*)**
11. Rowena P. Malonzo

The above-named public officials were the evaluators and examiners of the Center who were investigated for possible grave misconduct in connection with the anomalous issuance of thirty four (34) Tax Credit Certificates (*TCCs*) amounting to at least ₱110,194,158.00.

SPTF 156 was created by former President Joseph Estrada in October 1999 to review, investigate and gather evidence necessary to prosecute the commission of irregularities in the various offices and agencies of the DOF. The life of SPTF 156 was extended by former President Gloria Macapagal-Arroyo in October 2001. SPTF 156 was further mandated to investigate the irregularities committed at the Center and to recover and collect lost revenues. Pursuant to this mandate, Atty. Gerville Abanilla Reyes (*Atty. Reyes*), SPTF 156 lawyer-consultant, conducted an independent investigation on the alleged anomalous issuances of TCCs to Evergreen Weaving Mills, Inc (*Evergreen*).

The Center acted as the implementing/issuing body for tax credits in coordination with the Board of Investment (*BOI*), Bureau of Customs (*BOC*) and the Bureau of Internal Revenue (*BIR*) for incentives, entitlements/availments subject to certain terms and conditions outlined by the aforesaid agencies. In compliance with the approved Manual of Operations in filing an application for issuance of tax credits, Evergreen

submitted to the Center the following initial documental requirements: Securities and Exchange Commission (*SEC*) Registration Certificate, Articles of Incorporation, Treasurer's Affidavit, BOI Registration Certificate, and the Terms and Conditions of Registration.

From the documents submitted, Evergreen claimed to be a legitimate business corporation and was given the privilege of registering as a new producer of spun yarn and woven fabrics under BOI Registration No. EP 89-727. By virtue of its BOI registration, Evergreen was entitled to a package of incentives such as tax credits on capital equipment purchased and on raw materials used in the manufacture, processing or production of export products and access to bonded manufacturing/trading warehouse system provided under the Omnibus Investment Code of 1987. Evergreen represented that it made local purchases for the purpose of manufacturing spun yarn and woven fabrics, which were allegedly sold to direct exporters through a common bonded warehouse, namely, Filipino Hand Common Bonded Corporation (*FHCBC*). It submitted proofs of local purchases in the form of sales invoices and delivery receipts of the eight (8) supposed suppliers, namely: Cleveland Textile Mills, Filsyn Corporation Indo Phil., Cotton Mills, Inc., Tangos General Merchandise, Homa Enterprise, Litton Mills, Inc., Intertech Ventures Corporation, and Manila Bay Spinning Mills, Inc. Evergreen also submitted certificates of delivery and receipts attesting to the sales made to direct exporters. These certificates represented the bases of Evergreen's claims under the Advanced Tax Credit Scheme (*ATCS*), otherwise known as Constructive Exportation.

Later, Evergreen's application or claims for tax credit were examined at three (3) levels performed and conducted by the evaluator, reviewer and recommending officer from the Center. From January 1994 to June 1998, a total of thirty four (34) TCCs worth at least ₱110,194,158.00 were issued to Evergreen. These TCC's were utilized either through own use or transfer to other companies.

Based on the Investigation Report, dated March 16, 2004, submitted by Atty. Reyes, it appeared that Evergreen's existence was questionable. The suppliers and buyers were inexistent or could no longer be found. The sales invoices and delivery receipts which were used as bases of the tax credit claims of Evergreen were fake and the TCC transfers were fictitious.

For said reason, SPTF 156 Executive Director Atty. Alan A. Ventura, through a complaint-affidavit,⁵ filed criminal charges for Violation of Section 3 (e) of Republic Act (R.A.) 3019, as amended, and Estafa Thru Falsification of Public Documents, against those involved in the aforesaid

⁵ Id. at 78-90.

anomalous transactions, and likewise administrative charges for grave misconduct against the public officials abovementioned.

On July 10, 2006, the Prosecution and Monitoring Bureau (*PAMB*) of the Ombudsman rendered a decision,⁶ finding Asuncion M. Magdaet (*Magdaet*), Mark A. Binsol, Annabelle J. Dino, Aranas, Sylviana F. Daguiamol, Gemma O. Abara, Gregoria C. Evangelio, Charmelle P. Recoter, Merose L. Tordesillas, **Eijansantos**, and Rowena P. Malonzo guilty of grave misconduct with the penalty of dismissal from the service including all its accessory penalties and without prejudice to criminal prosecution.

The PAMB stated, among others, that there was substantial evidence on record that warranted a finding of grave misconduct against the said public officials; that there was enough proof shown that the fraudulent release of the subject TCCs in favor of Evergreen and its consequent transfer to at least four (4) corporations, namely: Filsyn Corporation, Indo Phil Cotton, Manila Bay Spinning Mills, Inc., and Pilipinas Shell Petroleum Corporation, took place because of the negligence committed by the said public officials in the TCC application process; that the spurious and questionable documents submitted by Evergreen in support of its claim for tax credit could have been discovered right away if proper verification was conducted and the examinations relative to the authenticity of the supporting documents were not deliberately disregarded; that the respective positions of the said public officials were not purely ministerial in nature because they were expected to examine the records and/or documents submitted before them; that the highest authority and/or final approving authority of the TCC applications primarily relied on their supposed expertise in checking and examining the supporting documents submitted before them; that as responsible public employees, they should have acted with reasonable caution on all matters entrusted to them in order to avoid undue damage and prejudice to the government; that it could be assumed that the said public officials participated in the grand tax scam by simply accepting the documents submitted before them as authentic and without flaws and not further verifying the entries made therein; and that the act of entering into fraudulent transactions in the performance of one's duty constituted the grave offense of grave misconduct punishable under Section 52, Rule IV of the Uniform Rules on Administrative Cases.

Magdaet and Eijansantos filed their respective motions for reconsideration, but they were denied in the PAMB Order,⁷ dated December 29, 2009.

⁶ Id. at 110-155.

⁷ Id. at 177-190.

Subsequently, Eijansantos filed a petition for review before the CA assailing the decision and order of the Ombudsman. He argued, among others, that he could not be held guilty of grave misconduct as he dutifully performed his responsibilities as evaluator; that his duties and responsibilities basically involved the preparation of an evaluation report submitted to his immediate superior, Aranas; that he was not privy to the process by which the TCC was issued because its approval and release were an altogether different duty which he did not exercise; that he performed his duties based on the directives and manner taught to him in the Center; and that the documents submitted by Evergreen appeared to be authentic without any hint of falsity which he had no reason to doubt.

On May 18, 2012, the CA rendered a decision affirming the decision of the Ombudsman. The pertinent portion of the decision reads as follows:

There is no question that one of EVERGREEN'S 34 TCCs is TCC No. 020829 which went through petitioner's evaluation. In his own words, his duties as evaluator included the physical verification/inspection of manufacturing and plant facilities. To perform this task, petitioner must go beyond the documents that reached his desk. He must not content himself with what appeared to be regular or authentic on the face of these documents. Surely, his specific duty to physically verify and inspect manufacturing and plant facilities requires him to go out of his office and personally proceed to these facilities. The question is: did he do what was required of him in this case? He himself admits that he made his evaluation based alone on EVERGREEN'S documents that were forwarded to him. This means he did not bother to go to the manufacturing and plant facilities for physical verification/inspection, albeit it was explicitly required of him as first level evaluator. The end result was he did not discover that EVERGREEN, in fact, had no legitimate operations or even a place of business. He gave a positive evaluation to EVERGREEN, despite the absence of veritable data which he was required to obtain first hand through his physical verification/inspection of EVERGREEN'S supposed manufacturing and plant facilities. He was, therefore, being deliberately dishonest when he came out with a positive evaluation of EVERGREEN, notwithstanding he was not armed with the complete data which he was duty bound to obtain and verify. If this is not grave misconduct, what is? At any rate, petitioner's culpability was sealed when he did not notice that EVERGREEN'S specific place of business and secretary's certificate authorizing a certain Emerson Go to represent it, were actually nowhere to be found in the documents that he supposedly evaluated.

The Supreme Court has aptly emphasized the highest standard of service required of revenue officers vested with the duty to guard and ensure the flow of blood in the veins of government, precisely because this country's survival lies in their hands, thus:

X X X.

Indeed, if only petitioner did what was legally required of him, i.e., among them, physical verification/inspection of manufacturing and plant facilities, he would have easily discovered that EVERGREEN'S supporting documents were all fictitious and it had no legitimate transactions or operations to merit the issuance of a tax credit certificate in its favor. Petitioner would have correctly evaluated and promptly determined EVERGREEN'S lack of capacity and fraudulent machinations to deceive the government. If only he did his job in accord with his job description, he would have saved the government from losing ₱867, 680.00, and more, in other transactions.

Unsatisfied, Eijansantos filed this petition for review on *certiorari* based on the following

GROUND

WITH DUE RESPECT, THE HONORABLE COURT OF APPEALS FIRST DIVISION GRAVELY ERRED [IN] ITS DISCRETION WHEN IT AFFIRMED THE ASSAILED DECISION OF THE OFFICE OF THE OMBUDSMAN WHICH AMOUNTS TO LACK OR IN EXCESS OF JURISDICTION.

PETITIONER EIJANSANTOS IS NOT GUILTY OF GRAVE MISCONDUCT AS HE DUTIFULLY PERFORMED HIS DUTIES AND RESPONSIBILITIES.

CONSPIRACY WAS NOT DULY ESTABLISHED AS AGAINST PETITIONER EIJANSANTOS.⁸

The petitioner basically argues that he cannot be held administratively liable for grave misconduct in the performance of his official duties and responsibilities because he was just an evaluator and not the approving authority of Evergreen's tax credit application. He claims that his duties and functions as an evaluator were only limited, based on his job description as

⁸ Id. at 35-36.

well as the directives and instructions of his superiors at the Center. He explains that, in processing tax credit applications, he was trained and instructed by the Center to require the applicant to submit import and export documents. He would then prepare an evaluation report, which contained information or data on the applicant, and a computation and recommendation for approval of the amount of tax credit applied. Subsequently, he would submit the evaluation report to his immediate superior, Aranas, for her review and recommendation.

The petitioner further avers that Aranas either approved, denied or approved with corrections his evaluation report; and that upon the submission of the final evaluation report, his participation as an evaluator of the tax credit application ends. He likewise claims that he was just a newly hired employee at the time he processed Evergreen's tax credit application in November 1993 and that his designated duties for physical verification/inspection of manufacturing facilities and plant inspections were only included and required sometime in 1995.

The petitioner asserts that he acted in good faith when he relied on the documents submitted to him which appeared to comply with the proper requirements for the processing of tax credit applications. He claims that he was not negligent of his duties and neither was there any proof shown that he was involved in a grand tax scam conspiracy to defraud the government.

Position of the OSG

The OSG counters that in administrative proceedings, the quantum of evidence required to sustain a finding of fact is merely substantial evidence; that there was substantial evidence shown that the petitioner was administratively liable for gross misconduct; that the petitioner as evaluator and/or reviewer was not a mere stamping personnel; that his position was not purely ministerial in nature for he was expected to examine the records and/or the documents submitted before him; that by signing the documents, he gave an imprimatur of approval to such applications; that by simply accepting the documents as authentic and without flaws and not further verifying the entries made therein, it can be deduced that the petitioner took part in allowing the grand tax scam to happen; that as an evaluator or examiner, it was his duty to guard against tampering of documents and padding of fictitious invoices and delivery receipts; that the petitioner's act was an essential ingredient in the commission of fraud against the government; that his ignorance cannot erase his liability because he disregarded established practice rules; that he was grossly negligent for his failure to review or verify the authenticity of the documents which involved millions of pesos; and that he ought to live up to the strictest standards of

honesty and integrity in the public service and must at all times be above suspicion. Finally, the OSG argues that the findings of the Ombudsman deserve great weight and must be accorded full respect and credit.

The Court's Ruling

The petition lacks merit.

The long standing policy of the Court is non-interference in the powers given by no less than the Constitution to the Office of the Ombudsman. Except in clear cases of grave abuse of discretion, the Court will not interfere with the exercise by the Ombudsman of its investigatory and prosecutorial powers on complaints filed against erring public officials and employees. Its findings of fact are conclusive when supported by substantial evidence and are accorded due respect and weight, especially when they are affirmed by the CA. Generally, in reviewing administrative decisions, it is beyond the province of this Court to weigh the conflicting evidence, determine the credibility of witnesses, or otherwise substitute its judgment for that of the administrative agency with respect to the sufficiency of evidence. It is not the function of this Court to analyze and weigh the parties' evidence all over again except when there is serious ground to believe that a possible miscarriage of justice would thereby result.⁹ The recent case of *Conrado Casing vs. Hon. Ombudsman*¹⁰ is enlightening:

The Constitution and R.A. No. 6770 endowed the Office of the Ombudsman with wide latitude, in the exercise of its investigatory and prosecutory powers, to pass upon criminal complaints involving public officials and employees. Specifically, the determination of whether probable cause exists is a function that belongs to the Office of the Ombudsman. Whether a criminal case, given its attendant facts and circumstances, should be filed or not is basically its call.

As a general rule, the Court does not interfere with the Office of the Ombudsman's exercise of its investigative and prosecutorial powers, and respects the initiative and independence inherent in the Office of the Ombudsman which, "beholden to no one, acts as the champion of the people and the preserver of the integrity of the public service." While the Ombudsman's findings as to whether probable cause exists are generally not reviewable by this Court, where there is an allegation of grave abuse of discretion, the Ombudsman's act cannot escape judicial scrutiny under the Court's own constitutional power *and* duty "to determine whether or not there has been grave abuse of discretion amounting to lack or excess of jurisdiction on the part of any branch or instrumentality of the Government."

⁹ *Eloisa L. Tolentino v. Atty. Roy M. Loyola*, G.R. No. 153809, July 27, 2011, 654 SCRA 420, 434.

¹⁰ G.R. No. 192334, June 13, 2012, 672 SCRA 500, 507-508.

Grave abuse of discretion implies a capricious and whimsical exercise of judgment tantamount to lack of jurisdiction. The Ombudsman's exercise of power must have been done in an arbitrary or despotic manner - which must be so patent and gross as to amount to an evasion of a positive duty or a virtual refusal to perform the duty enjoined or to act at all in contemplation of law – in order to exceptionally warrant judicial intervention. The petitioner failed to show the existence of grave abuse of discretion in this case.

In this regard, the Court agrees with the CA that there was no error committed by the Ombudsman. The record shows that there is enough evidence on record warranting the finding of guilt for grave misconduct against the petitioner.

Misconduct has a legal and uniform definition. It is defined as an intentional wrongdoing or a deliberate violation of a rule of law or standard of behavior, especially by a government official. A misconduct is grave where the elements of corruption, clear intent to violate the law or flagrant disregard of established rule are present.¹¹

In the case at bench, the petitioner does not dispute that his duties and responsibilities as an evaluator for the wearable/textile division are the following:

- a) check listing of tax credit claims;
- b) preparation of evaluation reports and the computation of tax credit claims;
- c) preparation of correspondence and other communication letters to exporters/claimants;
- d) attending to inquiries and assistance on specific cases; and
- e) physical verification/inspection of manufacturing facilities and plant inspections

¹¹ *Monico K. Imperial, Jr. v. Government Service Insurance System*, G.R. No. 191224, October 4, 2011, 658 SCRA 497, 506.

The petitioner did not deny that he evaluated and processed Evergreen's tax credit application which was filed and accepted by the Center on November 26, 1993 and subsequently approved on January 5, 1994, and that TCC No. 020829 was subsequently issued to Evergreen.

He, however, claimed that he properly followed the procedure adopted by the Center in the processing of tax credit applications by 1] requiring the applicant to submit complete import documents (bills of lading, commercial invoices, import entry internal revenue declaration and BOC official receipts) and export documents (bills of lading, invoices, bank credit memo and export declaration); 2] preparing an evaluation report which would include pertinent information/data on the applicant, computation of the amount of tax credit applied for; 3] submitting of the evaluation report to the immediate supervisor recommending either the approval or denial of the particular tax credit claim; and 4] submitting of the final evaluation report to the immediate supervisor for further action after the latter's approval or after the necessary corrections had been made by the latter.

He stressed that his participation as an evaluator ended after the approval of his evaluation report by his superiors. He added that the procedure for approval and release of the TCC to the applicant was already beyond his function and duty as an evaluator.

In other words, the petitioner is trying to tell us that his duties and responsibilities as an evaluator were just limited and that he performed the same based on the directives given by the Center and the instructions given to him by his superiors. Accordingly, he could not be considered negligent in his duties and be adjudged guilty of grave misconduct for the alleged tax credit scam.

The Court is not convinced.

The petitioner apparently failed in one of his duties and responsibilities as an evaluator which was to conduct a **physical verification/inspection of manufacturing and plant facilities**. While he followed the instructions and training given to him by his superiors at the Center, he neither conducted a physical verification/inspection on the actual office premises and the manufacturing and plant facilities of Evergreen, nor did he conduct such verification or inspection on Evergreen's suppliers and exporters. Definitely, as a Senior Tax Specialist, the petitioner ought to know that there was a necessity to thoroughly verify the authenticity of tax credit applications before processing the same.

It was not just enough for the petitioner to require a tax credit applicant to submit import and export documents and evaluate the particular application based merely on the form and substance of the documents submitted. He should have conducted a *physical* verification/inspection relating to all important information stated therein such as the exact address and physical location of the applicant company's business office including the true names, background and exact addresses of the applicant's key officers, as well as those of the suppliers and exporters. The petitioner should have left no stone unturned, so to speak, in verifying such vital information. He should not have been satisfied with his own judgment that the documents submitted to him appeared to be correct and regular on its face. He should have dug deeper instead of just looking at the surface in finding out the genuineness of the documents before processing tax credit applications and finally submitting the same to his superiors.

There were numerous TCCs issued to Evergreen worth several millions of pesos. Based on the "Summary of TCCs Issued to Evergreen" on record,¹² there were several evaluators that were assigned to handle the processing of Evergreen's TCCs. The petitioner was one of the evaluators who handled TCC No. 020829. It was also established that from January 1994 to June 1998, a total of thirty four (34) TCCs worth ₱110,194,158.00 were issued to Evergreen. None of the evaluators, not even the reviewers and approving authorities, were able to prevent the tax credit fraud from happening. All of them had the same lame excuse – that the documents submitted to them for evaluation appeared to be regular and correct and that they never conducted a physical verification/inspection of offices, manufacturing and plant facilities.

There is no doubt that the petitioner, together with the other evaluators, committed a deliberate disregard of established rules which can only be considered as grave misconduct.

Flagrant disregard of rules is a ground that jurisprudence has already touched upon. It has been demonstrated, among others, in the instances when there had been open defiance of a customary rule; in the repeated voluntary disregard of established rules in the procurement of supplies; in the practice of illegally collecting fees more than what is prescribed for delayed registration of marriages; when several violations or disregard of regulations governing the collection of government funds were committed; and when the employee arrogated unto herself responsibilities that were clearly beyond her given duties. The common denominator in these cases

¹² *Rollo*, pp. 113-117.

was the employee's propensity to ignore the rules as clearly manifested by his or her actions.¹³

The Court finds unacceptable petitioner's belated explanation that his designated duty for physical verification/inspection of manufacturing and plant facilities was only included and required sometime in 1995. Curiously, he never mentioned this in his pleadings - his counter-affidavit,¹⁴ motion for reconsideration,¹⁵ supplemental motion for reconsideration,¹⁶ and even his petition before the CA. Moreover, the petitioner did not substantiate this argument by showing any written official memo, policy or circular from the Center. Clearly, the petitioner's argument was just a plain afterthought.

*Substantial evidence is the only
quantum of evidence needed
in administrative proceedings*

The OSG correctly argued that in an administrative proceeding, the evidentiary bar against which the evidence at hand is measured is not the highest quantum of proof beyond reasonable doubt, requiring moral certainty to support affirmative findings. Instead, the lowest standard of substantial evidence, that is, such relevant evidence as a reasonable mind will accept as adequate to support a conclusion, applies. Because administrative liability attaches so long as there is some evidence adequate to support the conclusion that acts constitutive of the administrative offense have been performed (or have not been performed), reasonable doubt does not ipso facto result in exoneration unlike in criminal proceedings where guilt must be proven beyond reasonable doubt.¹⁷

In this case, there is ample substantial evidence to support the conclusion that the petitioner committed an act constitutive of grave misconduct. It need not be emphasized that from January 1994 to June 1998, a total of thirty four (34) TCCs worth at least ₱110,194,158.00 were issued to Evergreen. These TCCs were utilized either through own use by Evergreen or transfer to other companies. Had the petitioner exercised due care and caution, he could have discovered that Evergreen, its suppliers and buyers did not exist or could no longer be found. The sales invoices and delivery receipts which were used as bases of tax credit claims of Evergreen were fake and the TCCs were transferred fictitiously. All these anomalies resulted due to the gross negligence committed by the petitioner and his co-

¹³ *Monico K. Imperial, Jr. v. Government Service Insurance System*, supra note 11.

¹⁴ *Rollo*, p. 91.

¹⁵ *Id.* at 159.

¹⁶ *Id.* at 173.

¹⁷ *Hon. Primo C. Miro, Deputy Ombudsman for the Visayas v. Reynaldo M. Dosono*, G.R. No. 170697, April 30, 2010, 619 SCRA 653, 660.

evaluators in handling the tax credit applications. The petitioner, to repeat, failed to faithfully comply with his duty and responsibility to conduct a physical verification/inspection of manufacturing and plant facilities, which enabled Evergreen to succeed in deceiving the government in the amount of ₱867, 680.00 to its damage and prejudice.

The Court agrees with the CA and the Ombudsman that the tax credit anomaly could have been avoided if the petitioner and his co-evaluators followed to the letter their duty and responsibility to conduct a physical verification/inspection of Evergreen's manufacturing and plant facilities together with the facilities of its alleged suppliers and exporters. A mere documentary verification should not have sufficed but, instead, an ocular verification on the applicant's offices and manufacturing plants and facilities should have been necessarily done. Although it is not a high policy making position, an evaluator is, nonetheless, a very essential and sensitive one because his superior relies on the result of his evaluation.

Public service requires integrity and discipline. For this reason, public servants must exhibit at all times the highest sense of honesty and dedication to duty. By the very nature of their duties and responsibilities, public officers and employees must faithfully adhere to hold sacred and render inviolate the constitutional principle that a public office is a public trust and must at all times be accountable to the people, serve them with utmost responsibility, integrity, loyalty and efficiency.¹⁸

In fine, the entire act of petitioner clearly points to a deliberate disregard of established rules constitutive of grave misconduct.


WHEREFORE, the petition is DENIED.

SO ORDERED.

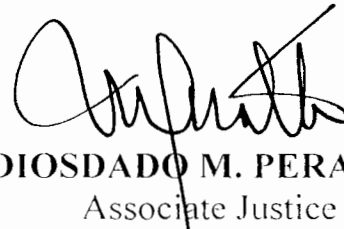

JOSE CAYRAL MENDOZA
Associate Justice

¹⁸ *Gemma P. Cabalit v. Commission On Audit- Region VII*, G.R. No. 180236, January 17, 2012, 663 SCRA 133, 159.

WE CONCUR:



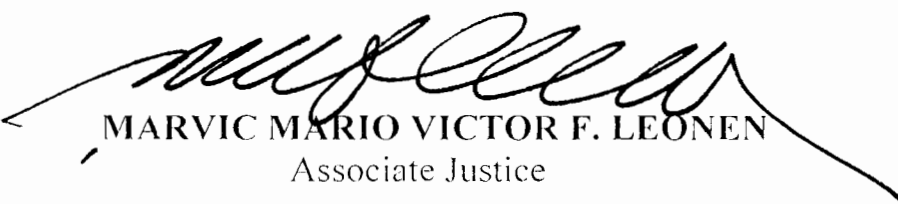
PRESBITERO J. VELASCO, JR.
Associate Justice
Chairperson



DIOSDADO M. PERALTA
Associate Justice




MARTIN S. VILLARAMA, JR.
Associate Justice



MARVIC MARIO VICTOR 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.



PRESBITERO J. VELASCO, JR.
Associate Justice
Chairperson, Third Division

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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

